

*ANNUAL REPORT*  
of the  
*Town of Merrimac*



*For the Year Ending December 31*

*1925*

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AMESBURY, MASS.  
Amesbury Publishing Co.  
1926



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## **TOWN OFFICERS**

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### **Selectmen and Overseers of the Poor**

Ernest W. Haskell                      M. Sargent Waterhouse  
James W. Bailey

### **Assessors**

George Crofut, appointed. . . . . Term expires 1926  
Andrew K. Roberts, deceased. . . . .  
Chester Whiting . . . . . Term expires 1927  
Clifford R. Howe. . . . . Term expires 1928

### **Town Clerk**

Clifton B. Heath

### **Town Treasurer**

Richard A. Sargent

### **Tax Collector**

A. Raymond Waterhouse

### **Municipal Water Commissioners**

Warren A. Bailey. . . . . Term expires 1926  
William H. Franklin, Jr. . . . . Term expires 1927  
Willis H. Scott. . . . . Term expires 1928

### **Municipal Light Commissioners**

Willis H. Scott. . . . . Term expires 1926  
Warren A. Bailey. . . . . Term expires 1927  
William H. Franklin, Jr. . . . . Term expires 1928

### **School Committee**

Harry A. Pease. . . . . Term expires 1926  
Fred E. Sweetsir. . . . . Term expires 1927  
Willard T. Kelley. . . . . Term expires 1928

### **Trustees of Cemeteries**

Homer R. Sargent. . . . . Term expires 1926  
Clarence O. Libby. . . . . Term expires 1927  
Richard A. Sargent. . . . . Term expires 1928

## TOWN REPORT

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### Trustees of Public Library

Frank E. Walker.....Term expires 1926  
Herbert O. Delano.....Term expires 1926  
Laura R. Jewell.....Term expires 1927  
W. B. Sargent.....Term expires 1927  
John B. Judkins.....Term expires 1928  
Alvin F. Heath.....Term expires 1928

### Trustees of Kimball Park

Harry A. Pease.....Term expires 1926  
Richard A. Sargent.....Term expires 1927  
Herbert C. McIlvin.....Term expires 1928

### Registrars of Voters

Clifton B. Heath  
Charles A. Noyes  
J. H. Parker Thorneil  
Isaac A. Williams

### Constables

James P. Donahue  
Joseph Work Bray  
Leon L. Dow

### Police Department

Chief of Police, James P. Donahue  
Night Watch, James P. Donahue

### Special Police

Leon L. Dow  
Frank H. Hargraves  
Clarence O. Libby  
Oran W. Burke  
Joseph W. Bray  
George G. Hall  
George Crofut  
James Howe  
James F. Pease  
Leslie Dore

### Inspector of Animals

Fred H. G. Chase

### Inspector of Slaughtering

Fred H. G. Chase

### Inspector of Milk

Fred H. G. Chase



## TOWN REPORT

**Inspector of Wires**

D. Edward Flynn

**Sealer of Weights and Measures**

Frank H. Hargraves

**Tree Warden and Moth Superintendent**

Charles R. Ford

**Forest Warden**

Aaron A. Hume

**Burial Agent**

Benjames C. Flanders

**Fish and Game Warden**

James C. Pease

**Moderator**

Clarence O. Libby

**Sworn Weighers**

Byron H. Sargent

Edward S. Preble

Alice J. Hoyt

**Engineers of the Fire Department**

Aaron A. Hume

Arthur Ollis

Fred O. Bailey

**Superintendent of Streets**

Edward C. Emerson

**Surveyors of Lumber and Measurers of Wood and Bark**

Edgar Sargent

John C. Currier

Byron H. Sargent

**APPROPRIATIONS RECOMMENDED FOR 1926**

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Tuberculosis hospital,	\$507.93
Support of poor,	4,000.00
Soldiers' relief,	500.00
Fire Department—	
Board of engineers,	200.00
General maintenance, etc.,	2,600.00
Forest warden,	100.00
Highways,	5,500.00
Snow removal,	2,000.00
Rocks bridge,	1,500.00
New sidewalks,	400.00
Sidewalk, railing and bridge maintenance,	400.00
Tree warden,	150.00
Public library,	750.00
Miscellaneous,	1,000.00
Cemeteries,	1,400.00
Water Department—	
Water in town buildings,	100.00
Hydrant service,	2,370.00
Construction,	250.00
Maintenance,	95.68
Light Department—	
Municipal buildings,	499.68
Street lights,	1,261.53
Bonding town officers,	170.00
Suppression of moths,	1,014.54
Board of health,	250.00
Memorial Day—	
Disposal of G. A. R.,	100.00
Disposal of American Legion,	100.00
Insurance,	1,444.88

Repairs on town hall,	500.00
Maintenance on town hall,	650.00
Police department,	3,100.00
District health nursing service,	1,700.00
Printing,	700.00
State aid,	288.00
School department,	28,000.00
Town Officers—	
Selectmen and overseers of poor,	750.00
Assessors,	700.00
Town clerk,	200.00
Town treasurer,	300.00
Tax collector,	670.00
Registrars,	110.00
Auditor,	100.00
Election officers,	220.00
Inspector of animals,	100.00
Inspector of slaughtering,	50.00
Inspector of wiring,	100.00
Sealer of weights and measures,	75.00
Moderator,	15.00
Inspector of milk,	25.00
Town counsel,	100.00

WILLIS H. SCOTT.

JOHN B. JUDKINS.

A. RAYMOND WATERHOUSE.

GEO. A. TITCOMB.

JOHN K. SARGENT



**APPROPRIATIONS MADE AT ANNUAL TOWN  
MEETING, 1925**

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Maintenance of Essex County Hospital,	\$ 517.43
Support of poor,	3,500.00
Soldiers' Relief,	100.00
Fire Department:	
Salaries of engineers,	200.00
General maintenance,	2,600.00
Forest warden,	100.00
Highways,	5,500.00
State assessment for investigation of sewer dis- posal in the Merrimac Valley,	79.27
Snow and washouts,	2,000.00
Rocks bridge,	320.00
New sidewalks,	200.00
Railing and bridge maintenance,	400.00
Tree warden,	150.00
Public library,	750.00
Miscellaneous,	1,200.00
Cemeteries,	800.00
Light Department:	
Lighting town buildings,	1,099.52
Lighting streets,	894.54
Water Department:	
Water in town buildings,	100.00
Hydrant service,	2,370.00
Construction,	250.00
Maintenance,	40.21
Bonding town officers,	173.00
Suppression of moths,	800.97
Board of health,	250.00

## Memorial Day :

G. A. R.,	100.00
American Legion,	100.00
Insuring town property,	985.00
Repairs on town hall,	500.00
Maintenance of town hall,	500.00

## Police Department :

Chief of police,	400.00
Night watchman,	1,600.00
Maintenance,	1,100.00
District health nursing service,	1,250.00

## School Department :

Salaries school committee,	175.00
School committee expenses,	25.00
Salary superintendent of schools,	625.00
Superintendent expenses,	100.00
Enforcement of law and supplies,	75.00
Cleaning and supplies,	250.00
Fuel	1,800.00
Janitors' salaries,	950.00
Salaries—High school teachers,	5,825.00
Salaries—Grade teachers,	11,150.00
Salaries—Special teachers,	600.00
Books and supplies,	1,325.00
New equipment,	300.00
Sundries,	100.00
Health,	400.00
Transportation,	2,350.00
Transportation insurance,	350.00
Repairs on school buildings,	1,000.00

## Town Officers :

Selectmen and overseers of the poor,	750.00
Assessors,	700.00
Town clerk,	200.00
Town treasurer,	300.00
Tax collector,	600.00
Registrars of voters,	110.00

## TOWN REPORT

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Auditor,	100.00
Election officers,	100.00
Inspector of animals,	100.00
Inspector of slaughtering,	50.00
Inspector of wiring,	100.00
Sealer of weights and measures,	75.00
Moderator,	15.00
Inspector of milk,	25.00
Town forest work,	300.00
Setting out trees on streets,	50.00
Cutting cord wood on town forest,	300.00
Cutting bushes on roadsides,	200.00
50th anniversary observance,	1,500.00
Gamewell motor generator battery set,	1,300.00
Fences Church Street cemetery,	500.00
Continuation of Cobbler's Brook drain,	1,000.00
Lights for all-night lighting,	300.00
Bear Hill water extension,	1,200.00
Abbott Street light extension,	100.00
Water extension—Pleasant Street, Port,	300.00
Light extension—Church Street,	1,010.00
Piano for Sargent hall,	300.00
Macadamizing Broad Street (from treasury),	6,000.00
Special fund from state—to American Legion,	1,241.68
Heating town hall,	1,800.00
Storehouse,	1,500.00

CLIFTON B. HEATH,  
Town Clerk.

**1925 JURY LIST**

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As prepared by the Selectmen of Merrimac in compliance with Chap. 234, Sec. 4, of the General Laws.

George L. Aldrich, Merrimac St., Agent.  
Andrew H. Austin, Main St., Auto Worker.  
John E. Bean, School St., Electrician.  
Fred H. G. Chase, Green St., Carpenter.  
Frank B. Clement, Forest St., Draftsman.  
\*James T. Colgan, Bear Hill St., Shoemaker.  
Martin B. Crane, Main St., Blacksmith.  
Henry P. Davis, Church St., Metalworker.  
Roswell J. Eaton, Merrimac St., Plater.  
Albert E. Ellis, Prospect Hill, Auto Worker.  
Fred B. Follansbee, Main St., Painter.  
J. Duncan How, Merrimac St., Salesman.  
Nathan Huntington, Main St., Auto Trimmer.  
Charles E. Hoyt, Grove St., Painter.  
Joseph Hosford, Locust St., Painter.  
Rollo E. Lane, Nichols St., Retired.  
George W. J. Murphy, Church St., Retired.  
Fred G. Newton, Main St., Retired.  
Charles A. Noyes, School St., Retired.  
James F. Pease, Church St., Auto Painting.  
George A. Sargent, Bear Hill, Farmer.  
S. Bixby Sargent, Merrimac St., Farmer.  
Fred C. Twombly, Grove St., Painter.  
Isaac A. Williams, Merrimac St., Woodworker

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\* Drawn during the year.



### SELECTMEN'S REPORT

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The Selectmen and Overseers of the Poor of the Town of Merrimac herein submit their annual report for the fiscal year ending December 31, 1925. All bills received were paid before closing our books.

#### POOR DEPARTMENT

Appropriation,		\$3,500.00
Expended :		
Cash,	\$ 156.00	
Fuel,	289.87	
Board,	2,274.17	
Medical attendance,	168.00	
Medical supplies,	52.80	
Clothing,	71.22	
Hospital care,	371.64	
Nursing,	33.00	
Food,	381.04	
Rent,	208.00	
Burials,	93.00	
Transportation,	10.00	
Miscellaneous,	29.35	
Total,	<hr/>	\$4,138.09
Overdrawn,		638.09
Received and due from State,	\$ 510.89	
From Town of Brookline,	251.60	
	<hr/>	
	\$ 762.49	

#### SOLDIERS' RELIEF

Appropriation,		\$ 100.00
Water rates,	\$ 6.00	



## TOWN REPORT

Miscellaneous,	2.00	
Burial,	70.00	
Fuel	8.00	
Food,	4.90	
Hospital,	80.00	
Total,	<hr/>	\$ 170.90
Overdrawn,		70.90
Due from State for burial,		60.00

## STATE AID

Expended:	\$ 606.00
Due from State,	606.00

## STATE ASSESSMENT SEWERAGE DISPOSAL

Appropriation,	\$ 79.27
Expended,	79.27

## ROCKS BRIDGE

Appropriation,	\$ 320.00
Expended,	\$ 338.05
Overdrawn,	18.05

## TOWN OFFICERS

	Expended	Appro.
Selectmen:		
E. W. Haskell,	\$450.00	\$ 750.00
Moses S. Waterhouse,	192.60	
J. W. Bailey,	106.30	
	<hr/> \$ 748.90	
Assessors:		
Clifford R. Howe,	\$313.33	700.00
A. K. Roberts,	53.33	
Chester E. Whiting,	212.33	
	<hr/> \$ 578.99	
Registrars of Voters:		
Clifton B. Heath,	\$35.00	110.00
Isaac A. Williams,	25.00	

## TOWN REPORT

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J. H. P. Thornell,	25.00		
Charles A. Noyes	25.00		
	<hr/>	\$ 110.00	
Town Clerk:			
Clifton B. Heath,	\$200.00		200.00
Town Treasurers:			
Richard A. Sargent,	\$250.00		300.00
Frank E. Walker,	50.00		
	<hr/>	\$ 300.00	
Tax Collector:			
A. Raymond Waterhouse,	592.31		600.00
Auditor:			
Harold Whiting,	\$25.00		100.00
Inspector of Animals:			
F. H. G. Chase,	\$100.00		100.00
Charles Welch,	8.33		
	<hr/>	\$ 108.33	
Inspector of Milk:			
F. H. G. Chase,			25.00
Inspector of Wiring:			
D. Edward Flynn,	\$100.00		100.00
Sealer of Weights and Measures:			
Frank H. Hargraves,	\$ 75.00		75.00
Moderator:			
Clarence O. Libby,	\$ 15.00		15.00
Inspector of Slaughtering:			
F. H. G. Chase,	\$ 50.00		50.00
Charles Welch,	6.25		
	<hr/>	\$ 56.25	
		<hr/>	<hr/>
		\$2,909.78	\$3,125.00
Balance,			\$ 215.22
Received:			
From State on Inspector of Animals' Salary,	\$	50.00	

## TOWN REPORT

## ELECTION OFFICERS

Appropriation,		\$ 100.00
J. Duncan Howe,	\$ 8.00	
Grace A. C. Peaslee,	8.00	
Fred S. Newton,	5.00	
Mable Knight,	3.00	
Louis B. Davis,	8.00	
Charles Staples,	5.00	
James F. Pease,	8.00	
Nora Dwyer	8.00	
John K. Sargent,	8.00	
Leon Morrison,	5.00	
Fred C. Twombly,	3.00	
	<hr/>	\$69.00
Balance,		31.00

## BONDING TOWN OFFICERS

Appropriation,		\$ 173.00
Expended:		
Manager Water and		
Light D'pt. Bond,	\$ 2.50	
Collector Water and		
Light D'pt. Bond,	12.50	
Treasurer,	50.00	
Town Clerk,	4.00	
Tax Collector,	100.00	
	<hr/>	\$ 169.00
Balance,		4.00

## TOWN HALL MAINTENANCE

Appropriation,		\$ 500.00
Janitor,	\$ 50.04	
69 openings at \$3.00,	207.00	
Putting up booths,	4.00	
Repairs,	38.58	
Lights,	14.58	

## TOWN REPORT

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Fuel,	211.51	
Miscellaneous,	6.65	
	<u>          </u>	\$ 632.36
Overdrawn,		\$ 132.36
Receipts:		
10 openings at \$11.00,	\$110.00	
First National Bank,	300.00	
Water and Light		
Dept. Rent,	168.00	
	<u>          </u>	\$ 578.00

## TOWN HALL REPAIRS

Appropriation,		\$ 500.00
Fire Extinguishers,	\$ 48.00	
Plastering,	41.15	
Painting,	61.81	
Electric Wiring,	6.95	
Carpenter and Mason,	257.50	
Plumbing,	17.53	
	<u>          </u>	\$ 432.94
Balance,		\$ 67.06

## SARGENT HALL HEATING SYSTEM

Appropriation,		\$1,800.00
W. H. Franklin,	\$1,800.00	

## SUPPORT OF TRUANTS

Essex Co. Training School, \$ 76.28

## BOARD OF HEALTH

Appropriation,		\$ 250.00
Expended:		
Payroll	\$ 204.70	
Gravel,	.90	
Pipe,	8.52	
Cement,	21.60	
Lumber,	8.53	



Burying animals,	7.00	
	<hr/>	\$ 251.25
Overdrawn,		\$ 1.25

## CEMETERIES

Appropriation,		\$ 800.00
Expended:		
Payrolls,	\$1,400.45	
Overdrawn,		\$ 600.45
Receipts:		
Care of private lots,	25.00	
Perpetual care of lots,	351.50	
Total,	<hr/>	\$ 376.50

## CHURCH ST. CEMETERY FENCE

Aproppriation,		\$ 500.00
Expended:		
Wick wire fence,	\$ 463.00	
Paint,	14.00	
Payroll,	11.20	
	<hr/>	\$ 489.20
Balance,		\$ 10.80

## NOTES AND INTEREST

Notes issued in anticipation of revenue,		\$40,000.00
Interest received,		827.03
		<hr/>
		\$40,827.03
Merrimac Savings Bank, land damage notes,		1,000.00
Merrimac Savings Bank, land damage interest,	\$124.14	
Institute of Savings T. B. Hospital notes,		2,000.00
Institute of Savings T. B. Hospital interest,	306.25	
Institute of Savings pump notes,		1,000.00



## TOWN REPORT

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Institute of Savings pump interest,	160.00	
C. D. Parker & Co. anticipation of revenue notes,		35,000.00
	<u>\$586.39</u>	<u>\$39,000.00</u>

## PUBLIC HEALTH NURSE

Appropriation,		\$1,250.00
Expended:		

Nurse salary,	\$1,383.90	
Transportation,	25.11	
Supplies,	7.77	
Rent,	91.00	
Telephone,	14.00	
Lights,	8.40	
Miscellaneous,	3.30	
	<u></u>	\$1,533.48

Overdrawn,		\$ 303.48
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## Received:

Private patients,	\$ 339.87	
Metropolitan Ins. Co.,	65.65	
	<u></u>	\$ 405.52

## HIGHWAY STORE HOUSE

Appropriation,		\$1,500.00
Willard T. Kelley as per contract,	\$1,500.00	
Extra work,	75.00	
Overdrawn,		75.00

## MISCELLANEOUS

Appropriation,		\$1,200.00
Expended:		
Selectmen:		
Office supplies, printing and postage,	\$ 99.57	
Telephone,	108.00	

Transportation,	47.80
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	\$ 256.07
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## Assessors:

Printing office sup- plies and postage,	\$ 143.31
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Transportation,	7.00
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Express,	.41
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Recording deed and examining titles,	79.73
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	\$ 230.45
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## Treasurer:

Printing office sup- plies and postage,	\$ 50.07
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Check book,	10.00
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	\$ 60.07
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## Town Clerk:

Printing office sup- plies and postage,	\$ 12.78
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Telephone,	4.26
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	\$ 17.04
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## Tax Collector:

Printing office sup- plies and postage,	\$ 58.95
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Publication,	14.00
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	\$ 72.95
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Sealer of Weights and  
Measures:

Blanks,	\$ 2.08
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Measuring equipment,	62.78
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Express,	5.01
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	\$ 69.87
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## TOWN REPORT

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## Registrars:

Printing,	\$ 3.00
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## Elections:

Printing,	\$ 93.00
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Reporting and record- ing births, deaths,	
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and marriages,	\$ 111.75
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Town Counsel,	110.71
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Swearing town of- ficers and acknowl- edgments,	26.75
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Serving notices,	60.96
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Certifying notes,	8.00
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Taking census,	94.08
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Painting signs,	8.00
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Tax refunds,	297.00
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Repairing fountain,	17.79
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Town reports,	182.00
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	\$1,719.49
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Overdrawn,	\$ 519.49
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## MISCELLANEOUS RECEIPTS

## Licenses:

Revolver,	\$ 4.50
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Dance,	18.00
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Peddlers,	48.00
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Milk,	4.00
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Victualers,	9.00
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Moving pictures,	25.00
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Junk dealers,	50.00
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Garage and gas tanks,	12.00
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Miscellaneous,	17.00
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	\$ 197.50
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Sealer of weights and measures fees,	45.88
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Court fees,	617.50
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	\$ 760.88
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## INSURING TOWN PROPERTY

Appropriation,		\$ 985.00
Expended:		
Fire insurance,	\$1,110.49	
Compensation—Employees,	298.35	
Liability,	94.75	
	<hr/>	\$1,503.59
Overdrawn,		\$ 518.59

## MEMORIAL DAY

Appropriation,		\$ 200.00
B. C. Flanders, Q. M. G. A. R. Post,	\$ 100.00	
Howard Lovell, treasurer American Legion Post,	100.00	
	<hr/>	
Total expended,		200.00

## SUPPRESSION OF MOTHS

Appropriation,		\$ 800.97
Assessed for private work,		211.57
		<hr/>
Payrolls,	\$ 805.75	\$1,012.54
Schedule,	172.90	
	<hr/>	\$ 978.65
Balance,		\$ 33.89

## TOWN FOREST

Appropriation,		\$ 300.00
Balance 1924 appropriation,		863.50
		<hr/>
		\$1,163.50
Expended:		
Land from Thomas Hoyt estate,	\$ 950.00	
Payrolls,	200.25	
Freight,	10.27	
	<hr/>	\$1,160.52
Balance,		\$ 2.98

## TOWN REPORT

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## SETTING TREES ON ROADSIDE

Appropriation,	\$	50.00
Expended:		
Payroll,	\$	43.75
Balance,		6.25

## CUTTING CORD WOOD IN TOWN FOREST

Appropriation,	\$	300.00
Expended:		
Payroll,	\$	23.50
Balance,		276.50

## CUTTING BRUSH ON ROADSIDE

Appropriation,	\$	200.00
Expended:		
Payrolls,	\$	192.50
Balance,		7.50

## TREE WARDEN

Appropriation,	\$	150.00
Expended:		
Payrolls,	\$	134.00
Balance,		16.00

## FOREST WARDEN

Appropriation,	\$	100.00
Expended:		
Payrolls,	\$	107.50
Overdrawn,		7.50

## COBBLER BROOK DRAIN

Appropriation,		\$1,000.00
Expended:		
Segement blocks,	\$	538.30
Freight,		162.97
Cement,		63.00
Payrolls,		281.12
	<hr/>	\$1,045.39
Overdrawn,		45.39



## GAMEWELL MOTOR GENERATOR BATTERY

Appropriation,		\$1,300.00
Expended:		
Gamewell Co., battery,	\$1,180.95	
Freight,	6.72	
Labor,	19.65	
Stock,	12.44	
	<hr/>	\$1,219.76
Balance,		\$ 80.24

## PIANO SARGENT HALL

Appropriation,		\$ 300.00
Expended:		
Piano,	\$ 300.00	

SPECIAL FUND FROM STATE VOTED TO  
AMERICAN LEGION

Appropriation,		\$1,241.68
Deposited Merrimac Savings Bank,	\$1,241.68	

## ESSEX COUNTY SANATORIUM

Appropriation,		\$ 517.43
Refund from Essex County,		3,773.94
Expended:		
Maintenance,	\$ 517.43	
Deposited Merrimac Savings Bank,	3,773.94	
	<hr/>	<hr/>
Total,	\$4,291.37	\$4,291.37

## HIGHWAY DEPARTMENT

Appropriation,		\$5,500.00
Received from the State,		2,250.00
		<hr/>
Total,		\$7,750.00
Expended:		
Payroll,	\$5,748.51	
Gravel,	175.80	

## TOWN REPORT

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Repairs on tools,	28.05	
Miscellaneous,	6.86	
Survey,	15.00	
Supplies,	104.21	
Freight,	9.25	
Asphalt,	1,201.77	
Pipe—Catch basin grates	370.36	
Tools,	63.22	
Stone,	7.50	
Total expended,	<hr/>	\$ 7,730.53
Balance,		\$ 19.47

**Sidewalks, Railings and Bridges**

Appropriation,		\$ 400.00
Expended:		
Payrolls,	\$ 352.50	
Balance,		47.50

**Permanent Sidewalks**

Appropriation,		\$ 200.00
Assessed to abutters,		128.55
		<hr/>
		\$ 328.55
Payrolls,	\$ 186.30	
Asphalt,	30.24	
Freight,	5.45	
Crushed stone,	35.10	
	<hr/>	257.09
Balance,		<hr/>
		\$ 71.46

**Snow and Washouts**

Appropriation,		\$ 2,000.00
Payrolls,	\$ 1,205.85	
Transportation,	1.89	
Repairs on tools,	17.00	
Sidewalk plow,	70.00	
Miscellaneous,	19.09	

Truck maintenance,	252.34	
	<hr/>	\$ 1,566.17
Balance,		\$ 433.83

### Macadamizing Broad Street

Appropriation,		\$ 6,000.00
Received from State,		5,309.91
Received from County,		5,309.92
		<hr/>
		\$16,619.83

### Expended:

Payrolls,	\$ 5,540.01	
Crushed stone,	2,027.04	
Freight,	1,821.76	
Hauling stone,	973.80	
Gravel for subgrade,	2,722.09	
Tools,	68.93	
Pipe and catch basin grates,	541.94	
Miscellaneous,	131.35	
Fuel,	174.52	
Cement and bricks,	322.20	
Legal expenses,	102.41	
Asphalt,	1,428.25	
	<hr/>	\$15,854.30

Balance unexpended,	\$ 765.53
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### 50th Anniversary Observance

Appropriation,	\$ 1,500.00
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### Taxes

County tax,	\$ 4,102.25
State tax,	4,200.00
	<hr/>
	\$ 8,302.25

**BALANCE SHEET**

	Appropriated and Received	Expended
Poor,	\$ 4,157.99	\$ 4,138.09
Soldiers' relief,	160.00	170.90
State aid,	648.00	606.00
Board of health,	250.00	251.25
Cemeteries,	1,176.50	1,400.45
Church St. cemetery fence,	500.00	489.20
Rock's bridge,	320.00	338.05
Public health nurse,	1,655.52	1,533.48
Highway,	7,750.00	7,730.53
Sidewalks, railings and bridges,	400.00	352.50
Snow and washouts,	2,000.00	1,566.17
Cobbler Brook drain,	1,000.00	1,045.59
Macadamizing Broad Street,	16,619.83	15,854.30
Town hall maintenance,	1,078.00	732.36
Town hall repairs,	500.00	432.94
*Town hall heating system,	1,800.00	1,800.00
*Highway storehouse,	1,500.00	1,575.00
Public library,	821.69	772.73
Interest Liberty Bonds,	116.87	116.87
Insurance,	985.00	1,503.59
Forest warden,	100.00	107.50
Bonding town officers,	173.00	169.00
Suppression of moths,	1,105.07	978.65
Tree warden,	150.00	134.00
Police,	3,717.50	3,166.10
Miscellaneous,	1,960.88	1,719.49
Election officers,	100.00	69.00
Support of truants,		76.28
T. B. Hospital maintenance,	517.43	517.43
T. B. Hospital refund,	3,773.94	3,773.99
Memorial fund,	1,241.68	1,241.68
Piano for Sargent hall,	300.00	300.00
Sewerage disposal investigation,	79.27	79.27
Notes and interest,	40,827.03	39,586.39



## TOWN REPORT

Town forest,	1,163.50	1,184.02
Cutting cordwood,	300.00	23.59
Setting trees side of road,	50.00	43.75
Cutting brush side of road,	200.00	192.50
Town officers,	3,175.00	2,909.78
Memorial Day,	200.00	200.00
Kimball Park,	61.30	61.30
Fire alarm battery,	1,300.00	1,219.76
Taxes,	8,302.25	8,302.25
Permanent sidewalks,	328.54	257.09
Fiftieth anniversary,	1,500.00	
	<hr/>	<hr/>
	\$114,065.79	\$108,622.51

\*Appropriated but not assessed.

## Reserve Fund

Balance January 1, 1925,	\$15,319.47
From 1925 balance sheet,	2,143.28
Overlay,	3,195.02
December assessment,	88.50
Balance from School dept.,	3.67
	<hr/>
	\$20,749.94
Taken from treasury, 1924,	\$ 10,000.00
Appropriated from treasury,	
1925,	10,800.00
Overdrawn Fire Dept.,	73.94
Abatements, 1924,	263.61
Abatements, 1925,	391.70
	<hr/>
	\$21,529.25

No balance December 31, 1925.

## FINANCIAL STATEMENT

## Assets

Cash in treasury,	\$ 8,761.24
Uncollected taxes,	14,020.45
Due from State account of poor,	277.77



## TOWN REPORT

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Due from State account State aid,	606.00
Funds in Merrimac Savings Bank:	
T. B. Hospital refund,	1,773.94
War bonus poll tax refund,	1,241.68
Electric Light Dept. depreciation fund ,	3,075.87
Electric light reserve,	6,399.23
Electric light bills receivable,	5,673.93
	<hr/>
	\$41,830.11

**Liabilities**

Water bonds,	\$ 24,500.00
Electric light bonds,	500.00
Land damage notes,	2,000.00
Water notes,	1,400.00
T. B. Hospital bonds,	6,000.00
Fire Dept. equipment bonds,	3,000.00
Unpaid bills:	
Electric Light Dept.,	1,679.05
All other departments,	350.00
Outstanding checks,	855.00
Anticipation of revenue note,	5,000.00
	<hr/>
	\$45,284.05
Net indebtedness,	\$ 3,453.94

The increase in valuation from \$2,002,000.00 to \$2,536,000.00 placed on the town by the State will cause a loss of aid in the Highway and School Departments unless the laws controlling those allotments are amended by the legislature. The appropriations are recommended on the basis that some of the bills filed will be passed and we hope to know definitely by the town meeting. If they are not passed a larger appropriation will be necessary for these departments, if they are to be maintained at their present standard.

In accordance with a vote of the town the Division of Accounts will install a state system of accounting shortly

after March 1st, and the question of appointing an accountant will come up at the town meeting.

Respectfully submitted,

ERNEST W. HASKELL,  
MOSES S. WATERHOUSE,  
JAMES W. BAILEY,  
Selectmen of Merrimac.

**STATE AUDITOR'S REPORT**

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To the Board of Selectmen,  
Mr. Ernest W. Haskell, Chairman,  
Merrimac, Massachusetts.

Gentlemen :

I submit herewith my report of an audit of the accounts of the Town of Merrimac for the period from January 1, 1924, to September 28, 1925, made in accordance with the provisions of Chapter 44, General Laws. This report is in the form of a report made to me by Mr. Edward H. Fenton, Chief Examiner of this Division.

Very truly yours,

THEODORE N. WADDELL,  
Director of Accounts.

Mr. Theodore N. Waddell,  
Director of Accounts,  
Department of Corporations and Taxation,  
State House, Boston.

Sir :

As directed by you, I have made an audit of the books and accounts of the Town of Merrimac for the period from January 1, 1924 to September 28, 1925, and submit the following report thereon:—

The financial transactions of the town, as recorded on the books of the several departments receiving or disbursing money for the town, or committing bills for collection, were examined and checked for the period covered by the audit.

The appropriations voted by the town, as shown by

the town clerk's records, were listed, a comparison being made with the aggregate of charges against the several appropriations. It was found that a number of accounts had been overdrawn, which is in violation of Section 31, Chapter 44, General Laws, which is as follows:—

No department of any city or town, except Boston, shall incur liability in excess of the appropriation made for the use of such department, except in cases of extreme emergency involving the health or safety of persons or property, and then only by a vote in a city of two-thirds of the members of the city council, and in a town by a vote of two-thirds of the selectmen.

The Board of Selectmen in a town is, in reality, the Director of the Municipal Corporation, and should have at its service books and records which will furnish complete information as to the finances of the town, in order that as much time as possible may be given to selecting the work most essential to be done with the means at hand.

At the annual town meeting in 1923 the town voted to petition the Director of Accounts for the installation of an accounting system. Under authority of this vote the system will be installed during the coming year, and in order that the best results may be obtained from the system when installed, I would earnestly recommend that the selectmen give consideration to the advisability of asking the town at the next town meeting to authorize them to appoint a town accountant in accordance with the provisions of Sections 55 to 61, Chapter 41, General Laws.

In checking the town clerk's records of town meeting it was voted that at the annual town meeting of 1925 appropriations aggregating \$10,800.00 were voted to be taken from the free cash in the treasury. Although the treasurer's accounts showed a balance of \$16,614.87 at the close of the year 1924, this did not represent free cash available for appropriation, as the balance in-



cluded more than \$12,000 belonging to the Electric Light and Water Departments. As a result of these appropriations, the surplus revenue account has been reduced to the point where there is insufficient surplus to provide for the overdrawn accounts of 1925, thereby leaving an actual deficit of revenue which must be provided for; in order that the treasurer may comply with the provisions of Chapter 44, General Laws, in the payment of revenue loans.

It was also noted that an error was made in determining the amount to be raised by taxation in 1925, so that \$3,000 of the appropriations voted by the town was not raised. This amount will have to be provided for in the next annual assessment.

The books and accounts of the town treasurer were examined and checked in detail. The recorded receipts were checked with the records of the several departments collecting money for the town and with the other sources from which money was paid into the town treasury; and the disbursements were checked with the selectmen's warrants authorizing payments and with the records in the several departments. The footings of the cash book were proved, and the bank balances and cash on hand September 28, 1925, were verified.

The books and accounts of the tax collector were examined and checked. The commitment books were footed and found to agree with the assessors' warrants; the abatements were checked with the assessors' records of abatements granted; the recorded payments to the treasurer were verified by a comparison with the treasurer's books; and the outstanding accounts were listed and reconciled. The outstanding accounts were further verified by mailing notices to a number of persons whose names appeared on the books as owing money to the town, and from the replies received I am satisfied that these accounts are correct. The cash which had not been turned over to the town treasurer was counted and verified.

The books and accounts of the Electric Light Department were examined and checked. The commitments of charges for light and power and for miscellaneous accounts were totaled, the discounts were proved, and the payments to the treasurer were checked to the town treasurer's records. The uncollected accounts were listed and reconciled and the cash on hand was verified.

The books and accounts of the Water Department for water rates and miscellaneous charges were examined and checked. The commitments of all charges were listed, the abatements were checked, and the payments to the treasurer were verified by the treasurer's receipts on file. The uncollected accounts were listed and reconciled and the cash on hand was verified.

The town clerk's records of receipts from dog licenses and from hunting and fishing licenses issued for the county and the State were examined, and payments to the county and State treasurers were verified by receipts on file.

The books and accounts of the Cemetery Trustees were examined and checked, and the cash on hand was verified.

The savings bank books and securities representing the several trust and investment funds in the custody of the town treasurer and the cemetery trustees were personally examined and listed, the income was proved, and the recorded disbursements and cash on hand verified.

The surety bonds of the treasurer, tax collector, town clerk, collector of the light and water departments, and of the superintendent of the light and water departments, were examined and found to be in proper form.

In checking the accounts of the trustees of the Locust Grove Cemetery it was noted that the receipts from sale of lots, wood, etc., have been retained by the trustees, and expenditures for cemetery purposes made therefrom. This practice should be discontinued and the receipts paid over to the town treasurer. Disbursements on account of the



cemetery should be made on properly approved orders in accordance with the provisions of Section 53, Chapter 44, and Section 35, Chapter 41, General Laws.

In addition to the departments and accounts mentioned the records of the sealer of weights and measures for fees collected, of the selectmen for licenses issued, of the poor, health and school departments, of town hall rents, of the milk inspector and of the health nurse were examined and checked. Payments to the treasurer were verified by the treasurer's records and the cash on hand was verified.

Appended to this report are tables showing a reconciliation of the treasurer's cash, summaries of the tax and assessment accounts, the electric light and water department accounts, and of the cemetery accounts; also tables relative to the trust and investment fund transactions, together with a balance sheet showing the financial condition of the town September 28, 1925.

While engaged in making the audit, I received the hearty co-operation of the several town officials, and I wish, on behalf of my assistants and for myself, to express appreciation for the assistance rendered and the courtesies received.

Respectfully submitted,

EDW. H. FENTON,  
Chief Examiner.

#### RECONCILIATION OF TREASURER'S CASH

Cash balance January 1, 1924,	\$ 22,975.76
Receipts,	140,801.12
	<hr/> \$163,776.88
Payments,	\$147,162.01
Cash balance December 31, 1924,	16,614.87
	<hr/> \$163,776.88
Cash balance January 1, 1925,	\$ 16,614.87

## Receipts January 1 to September

28, 1925,	97,997.90	
		—————\$114,612.77

## Payments January 1 to September

28, 1925,	\$104,108.94	
Cash balance September 28, 1925,	10,503.83	
		—————\$114,612.77

Cash balance September 28, 1925,	\$ 10,503.83
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Outstanding checks, per list,	3,063.52	
		—————\$ 13,567.35

## First National Bank:

Balance September 30, 1925,	
per bank statement,	\$ 13,567.35

**RECONCILIATION OF COLLECTOR'S CASH**

## Cash balance September 28, 1925:

Taxes 1923,	\$ 10.07	
Taxes 1924,	241.29	
Taxes 1925,	7,594.62	
Moth assessments 1925,	26.40	
		—————\$ 7,872.38

Collections September 28  
to October 12, 1925:

Taxes 1923,	\$ .20	
Taxes 1924,	64.01	
Taxes 1925,	20,674.50	
Moth assessments 1925,	32.15	
Interest on taxes 1924,	15.06	
		—————\$20,785.92
		—————\$28,658.30

Payments to treasurer Sep-  
tember 29 to October

12, 1925,	\$26,122.33
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Cash on hand October 12,  
1925:

In office (verified),	\$ 2,487.99
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# TOWN REPORT

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In bank, per statement,	47.98	
		<u>\$ 2,535.97</u>
		<u>\$28,658.30</u>

## TAXES—1923

Commitment per warrant,	\$62,175.72	
Additional commitment,	459.80	
Overpayment,	.10	
Interest credited as taxes,		
1923,	.17	
		<u>\$62,635.79</u>
Payments to treasurer:		
1923,	\$50,199.18	
1924,	10,748.30	
		<u>\$60,947.48</u>
Abatements,	1,531.48	
Tax titles,	146.56	
Outstanding September 28,		
1925,	.20	
Cash on hand September 28,		
1925,	10.07	
		<u>\$62,635.79</u>

## TAXES—1924

Commitment per warrant,	\$59,592.13	
Additional commitment,	123.17	
		<u>\$59,715.30</u>
Payment to treasurer,	\$45,249.83	
Abatements,	729.29	
Outstanding December 31, 1924,	13,736.18	
		<u>\$59,715.30</u>
Outstanding January 1, 1925,		\$13,736.18
Payments to treasurer January 1 to		
September 28, 1925,	\$12,555.04	
Abatements,	233.99	
Tax titles,	10.85	

## TOWN REPORT

Outstanding September 28, 1925, per list,	695.01
Cash on hand September 28, 1925,	241.29
	<hr/> \$13,736.13

**TAXES—1925**

Commitment per warrant,	\$67,666.00
Additional,	22.00
	<hr/> \$67,688.00
Payments to treasurer to September 28, 1925,	\$11,161.78
Abatements to September 28, 1915,	264.60
Outstanding September 28, 1925, per list,	48,667.00
Cash on hand September 28, 1925,	7,594.62
	<hr/> \$67,688.00

**MOTH ASSESSMENTS—1923**

Commitment per warrant,	\$333.55
Payments to treasurer:	
1923,	\$282.34
1924,	51.21
	<hr/> \$333.55

**MOTH ASSESSMENTS—1924**

Commitment per warrant,	\$284.66
Payments to treasurer 1924,	\$231.71
Outstanding December 31, 1924,	52.95
	<hr/> \$284.66
Outstanding January 1, 1925,	\$ 52.95
Payments to treasurer January 1 to September 28, 1925,	\$ 52 70
Outstanding September 28, 1925, per list,	.25
	<hr/> \$ 52.95

**MOTH ASSESSMENTS—1925**

Commitment per warrant,	\$211.57
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# TOWN REPORT

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Payments to treasurer to September 28,	
1925,	\$ 38.22
Outstanding September 28, 1925, per list,	146.95
Cash on hand September 28, 1925,	26.40
	—————\$211.57

## INTEREST—TAXES 1923

Collections to December 31, 1924,	\$502.15
Payments to treasurer:	
1923,	\$ 93.93
1924,	408.05
	—————\$501.98
Interest credited as taxes, 1923,	.17
	—————\$502.15
Collections January 1 to September 28,	
1925,	\$ 9.71
Payments to treasurer January 1 to Sep-	
tember 28, 1925,	9.71

## INTEREST—TAXES 1924

Collections:	
1924,	\$ 87.65
1925 to September 28,	457.55
	—————\$545.20
Payments to treasurer:	
1924,	\$ 87.65
1925 to September 28,	457.55
	—————\$545.20

## ELECTRIC LIGHT DEPARTMENT

### Accounts Receivable

Outstanding January 1,	
1924:	
Light and power,	\$ 267.84
Miscellaneous,	126.45
	—————\$ 394.29
Commitments:	
Light and power,	\$28,934.58

Miscellaneous,	2,486.51	
	<u>          </u>	\$31,421.09
		<u>          </u> \$31,815.38
Payments to treasurer:		
Light and power,	\$19,822.79	
Miscellaneous	2,384.27	
	<u>          </u>	\$22,207.06
Discounts:		
Light and power,		8,929.54
Outstanding December 31,		
1924:		
Light and power,	\$ 450.09	
Miscellaneous,	228.69	
	<u>          </u>	\$ 678.78
		<u>          </u> \$31,815.38
Outstanding January 1,		
1925:		
Light and power,	\$ 450.09	
Miscellaneous,	228.69	
	<u>          </u>	\$ 678.78
Commitments January 1 to		
September 28, 1925:		
Light and power,	\$26,086.58	
Miscellaneous,	959.66	
	<u>          </u>	\$27,046.24
		<u>          </u> \$27,725.02
Payments to treasurer Jan-		
uary 1 to September		
28, 1925:		
Light and power,	\$16,967.37	
Miscellaneous	1,096.96	
	<u>          </u>	\$18,064.33
Discounts January 1 to Sep-		
tember 28, 1925:		
Light and power,		8,975.58



Outstanding September 28,  
1925:

Light and power,	\$	593.72	
Miscellaneous,		91.39	
		<u>          </u>	\$ 685.11
			<u>          </u> \$27,725.02

### WATER DEPARTMENT

#### Accounts Receivable

Outstanding January 1,  
1924:

Water rates,	\$	492.27	
Miscellaneous,		21.15	
		<u>          </u>	\$ 513.42

Commitments:

Water rates,	\$	8,383.33	
Miscellaneous,		1,714.60	
		<u>          </u>	\$10,097.93
			<u>          </u> \$10,611.35

Payments to treasurer:

Water rates,	\$	8,486.84	
Miscellaneous,		1,676.83	
		<u>          </u>	\$10,163.67

Abatements:

Water rates,		194.33	
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Outstanding December 31,  
1924:

Water rates,	\$	194.43	
Miscellaneous,		58.92	
		<u>          </u>	\$ 253.35
			<u>          </u> \$10,611.35

Outstanding January 1,  
1925:

Water rates,	\$	194.43	
Miscellaneous,		58.92	
		<u>          </u>	\$ 253.35

Commitments January 1,  
to September 28, 1925:

Water rates,	\$ 6,558.28	
Miscellaneous,	514.74	
	<u>          </u>	\$ 7,073.02
		<u>          </u> \$7,326.37

Payments to treasurer Jan-  
uary 1 to September  
28, 1925:

Water rates,	\$6,480.00
Miscellaneous,	465.47
	<u>          </u> \$ 6,945.47

Abatements January 1 to  
September 28, 1925:

Water rates,	145.81
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Outstanding September 28,  
1925:

Water rates,	\$ 126.90	
Miscellaneous,	108.19	
	<u>          </u>	\$ 235.09
		<u>          </u> \$ 7,326.37

### CEMETERY DEPARTMENT—GENERAL FUND

Balance January 1, 1924,	\$177.58
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Receipts 1924:

Sale of lots,	\$160.00	
Sale of wood,	76.50	
	<u>          </u>	\$236.50
		<u>          </u> \$414.08

Payments,	\$175.30
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Balance December 31, 1924,	238.78
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<u>          </u>	\$414.08
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Balance January 1, 1925,	\$238.78
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Payments January 1 to September 28,  
1925,

\$134.13
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Balance September 28, 1925,

104.65
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<u>          </u>	\$238.78
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**LIBRARY TRUST FUNDS**

		Savings Bank	
		Deposit	Total
On hand at beginning of year 1924,		\$1,324.46	\$1,324.46
On hand at end of year 1924,		\$1,363.20	\$1,363.20
On hand October 27, 1925,		\$1,393.85	\$1,393.85
Receipts		Payments	
1924			
Income,	\$60.22	Savings bank deposit,	\$38.74
	————	Transferred to town,	21.48
Total,	\$60.22		————
		Total,	\$60.22
January 1 to October 27, 1925			
Income	\$30.65	Savings bank deposit,	\$30.65
	————		————
Total,	\$30.65	Total,	\$30.65

**THOMAS H. HOYT LIBRARY FUND**

Savings Bank Securities			
	Deposit	Par Value	Total
On hand October 27, 1925,	\$741.42	\$23,500.00	\$24,241.42
January 1 to October 27, 1925			
Receipts			
Bequests,	\$24,233.13	Securities rec'd,	\$23,500.00
Income,	8.29	Savings bank deposit,	741.42
	<hr/>		<hr/>
Total,	\$24,241.42	Total,	\$24,241.42

**KIMBALL PARK FUND**

		Savings Bank	
		Deposits	Total
On hand at beginning of year 1924,		\$2,907.17	\$2,907.17
On hand at end of year 1924,		\$2,913.98	\$2,913.98
On hand October 27, 1925,		\$2,980.42	\$2,980.42

Receipts		Payments	
	1924		
Income,	\$132.24	Savings bank deposit \$	6.81
		Transferred to town,	125.43
<hr/>		<hr/>	
Total,	\$132.24	Total,	\$132.24
January 1 to October 27, 1925			
Income,	\$66.44	Savings bank deposit \$	66.44
<hr/>		<hr/>	
Total,	\$66.44	Total,	\$ 66.44
<hr/>			

### SURPLUS WAR BONUS FUND

		Savings Bank	
		Cash	Deposit
		Total	
On hand at beginning of			
year 1925,	\$1,241.68		\$1,241.68
On hand October 27, 1925,		\$1,241.68	\$1,241.68
Receipts		Payments	
January 1, to October 27, 1925			
Cash on hand at beginning		Savings bank dep't	\$1,241.68
of year,	\$1,241.68		
<hr/>		<hr/>	
Total,	\$1,241.68	Total,	\$1,241.68
<hr/>			

### ESSEX COUNTY TUBERCULOSIS HOSPITAL REFUND

		Savings Bank	
		Deposit	Total
On hand October 27, 1925,		\$1,773.94	\$1,773.94
Receipts		Payments	
Received from		Savings bank dep.,	\$1,773.94
Essex Co.,	\$3,773.94	Transferred to town	
<hr/>		treasury,	\$2,000.00
<hr/>		<hr/>	
Total,	\$3,773.94	Total,	\$3,773.94
<hr/>			



**CEMETERY PERPETUAL CARE FUNDS****Savings Bank**

	Deposit	Total
On hand at beginning of year 1924,	\$11,675.94	\$11,675.94
On hand at the end of year 1924,	\$12,100.48	\$12,100.48
On hand October 27, 1925,	\$13,372.25	\$13,372.25

**1924****Receipts****Payments**

Bequests,	\$275.00	Savings bank deposit	\$424.54
Income,	536.34	Transferred to town,	386.80

Total,	\$811.34	Total,	\$811.34
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**January 1 to October 27, 1925**

Bequests,	\$1,000.00	Savings bank dep.,	\$1,271.77
Income,	271.77		

Total,	\$1,271.77	Total,	\$1,271.77
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**CEMETERY CONTINGENT FUND****In Custody of Cemetery Trustees****Savings Bank**

	Deposit	Total
On hand at beginning of year 1924,	\$328.05	\$328.05
On hand at end of year 1924,	\$342.97	\$342.97
On hand October 27, 1925,	\$358.55	\$358.55

**Receipts****Payments****1924**

Income,	\$14.92	Savings bank deposit,	\$14.92
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Total,	\$14.92	Total,	\$14.92
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**January 1 to October 27, 1925**

Income,	\$15.58	Savings bank deposit,	\$15.58
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Total,	\$15.58	Total,	\$15.58
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# TOWN OF MERRIMAC BALANCE SHEET, SEPTEMBER 28, 1925 GENERAL ACCOUNTS

## ASSETS

Cash:	
In banks and office.....	\$10,503.83
In Savings Bank:	
Electric light de-	
preciation .....	\$2,520.40
Electric light re-	
serve .....	6,258.42
Cemetery trustees .....	8,778.82
	104.65
	<u>\$19,387.30</u>
Accounts Receivable:	
Taxes:	
Levy of 1923 .....	10.27
Levy of 1924 .....	936.30
Levy of 1925 .....	56,261.62
	<u>57,208.19</u>
Special Assessments:	
Moth 1924 .....	.25
Moth 1925 .....	173.35
	<u>173.60</u>
Electric Light Department:	
Light and power .....	\$ 593.72
Miscellaneous .....	91.39
	<u>685.11</u>
Water Department:	
Rates .....	\$ 126.90
Miscellaneous .....	108.19
	<u>235.09</u>
Tax titles .....	418.73
Overdrawn Accounts:	
Town Hall .....	\$ 64.85
Forest warden .....	7.50
Board of health .....	.25

## LIABILITIES

Temporary Loans:	
In anticipation of revenue.....	\$35,000.00
State and County Taxes:	
State tax .....	\$ 4,200.00
State and highway tax .....	446.20
State municipal light tax.....	8.73
County tax .....	4,102.25
	<u>8,757.18</u>
Unexpended Balances:	
General appropriations .....	\$21,632.74
Electric light construction .....	9,347.77
Electric light depreciation .....	2,549.57
Electric light reserve .....	6,258.42
Water maintenance .....	1,574.65
Hydrant, Orchard and Grove	
Streets .....	850.00
Locust Grove Cemetery .....	104.65
Interest .....	596.18
Maturing debt .....	1,000.00
	<u>43,913.98</u>
Reserve fund, overlay surplus....	403.10
Overlay Reserved for Abatements:	
Levy of 1924 .....	\$ 960.22
Levy of 1925 .....	2,930.42
	<u>3,890.64</u>
Revenue 1925 .....	22.00
Moth assessment revenue .....	173.60
Tax title revenue .....	418.73
Electric light revenue .....	685.11
Water revenue .....	235.09
Surplus revenue .....	1,964.77

Cobbler's brook drain .....	45.39
Highways .....	160.26
Broad Street macadam .....	2,988.70
State aid .....	486.00
Schools:	
Fuel .....	\$108.94
Sundries .....	40.49
Building repairs .....	208.85
	<hr/>
Support of truants .....	358.28
Kimball park .....	76.28
Cemeteries .....	56.75
	<hr/>
Revenue 1925, appropriations unprovided for .....	4,790.26
Estimated receipts .....	3,000.00
	<hr/>
	9,565.92
	<hr/>
	\$95,464.20

#### DEBT ACCOUNTS

Net funded or fixed debt .....	\$38,400.00
Motor pumping engine loan .....	\$ 4,000.00
Tuberculosis hospital loan .....	6,000.00
Land damage loan .....	2,000.00
Electric light loan .....	500.00
Water loans .....	25,900.00
	<hr/>
	\$95,464.20

#### TRUST AND INVESTMENT ACCOUNTS

Trust and Investment Funds:	
In custody of town treasurer .....	\$45,003.56
In custody of cemetery trustees .....	358.55
	<hr/>
	\$38,400.00
Library funds .....	\$ 1,393.85
Thomas H. Hoyt Library Fund .....	24,241.42
Kimball Park Fund .....	2,980.42
Surplus War Bonus Fund .....	1,241.68
Tuberculosis Hospital Refund Fund .....	1,773.94
Cemetery Perpetual Care Funds .....	13,372.25
Cemetery Contingent Fund .....	358.55
	<hr/>
	\$45,362.11

\* \$45,362.11

\* Balances October 27, 1925.



### TREASURER'S REPORT

Frank E. Walker, Treasurer, in account with the Town of Merrimac from January 1st, 1925 to March 7th, 1925.

#### RECEIPTS

Balance on deposit, Jan. 1st, 1925,	\$16,614.87
A. R. Waterhouse, collector of taxes,	5,000.00
Gypsy and brown tail moths,	142.53
	<hr/>
	\$21,757.40

#### Treasurer of the Commonwealth of Massachusetts

Mary P. Pierce, health service, Dec., 1924,	\$57.50
Earl M. Nelson, clerk of court, fines, Dec., 1924,	8.00
F. H. Hargraves, sealer of weights and measures,	19.99
Geo. J. Heon, hotel license,	1.00
Metropolitan Insurance Co., nursing service,	10.80
Whittier Rebekah Circle dance license	1.00
J. B. Judkins, license to carry revolver,	.50
Zenas Lovell & Co., license for the sale of oleo,	.50
A. & P. Store, license for the sale of oleo,	.50
Mary Pierce, nursing service, January, 1925,	21.00
Earl M. Nelson, clerk of court, fines for January, 1925,	210.00



# TOWN REPORT

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Fred Coster, dance license,	1.00	
High school, dance license,	1.00	
Metropolitan Insurance Co., for nurse		
service,	7.75	
Fred R. Ramond, dance license,	1.00	
American Legion, dance license,	1.00	
County Commissioners, refund on ac-		
count of cases county tuberculosis		
hospital,	3,773.94	
Mary P. Pierce, public health service,	38.25	
	<hr/>	4,154.73

## School Department

County of Essex, rebate on dog li-		
censes,	\$160.85	
Doris M. Trickey, teacher, check re-		
turned not cashed,	13.75	
	<hr/>	174.60

## Light Department:

W. H. Scott, collector,	\$2,926.82	
W. H. Scott, collector,	2,710.06	
	<hr/>	5,636.88

## Water Department:

W. H. Scott, collector,	\$1,250.00	
W. H. Scott, collector,	800.00	
	<hr/>	2,050.00

Total receipts,	<hr/>	\$33,773.61
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## EXPENDITURES

State aid,	\$108.00	
Fire department warrants,	131.26	
Miscellaneous selectmen's warrants,	6,324.07	
	<hr/>	\$6,563.33
School Dept. warrants,	\$4,389.96	
Light Dept. warrants,	3,849.05	
	<hr/>	8,239.01

Water Dept. warrants,	\$826.00	
Bond, interest,	560.00	
Interest, Merrimac Savings Bank,	7.00	
Note and interest, Merrimac Savings Bank,	752.50	
Interest on bond,	20.00	
	<hr/>	2,165.50
Total expenditures,		\$16,967.84
Balance, cash on deposit, First National Bank, March 7th, 1925,		\$16,805.77

## TREASURER'S REPORT

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Richard A. Sargent, Treasurer, in account with the  
Town of Merrimac from March 1, 1925.

### RECEIPTS

Balance on deposit March 1, 1925,	\$16,805.77
A. R. Waterhouse, collector of taxes, 1924, 1925,	61,449.09
A. R. Waterhouse, collector of taxes, inter- est,	603.47
	<hr/> \$78,858.33

### Treasurer of the Commonwealth of Massachusetts

Temporary aid,	\$234.76
Income tax 1922 and prior years,	17.50
Income tax 1923,	87.50
Income tax 1924,	140.00
Income tax 1925,	770.00
Income tax 1925,	5,018.64
Corporation tax, public service, 1925,	.78
Corporation tax, public service, 1925,	312.68
Corporation tax, business,	210.48
Corporation tax, business,	1,563.12
Corporation tax, business,	107.41
Corporation tax, business,	789.19
Nat. bank tax under Gen. Laws, Sec. 1, Chap. 63,	3.60
Nat. bank tax under Gen. Laws, Sec. 10A, Chap. 63,	90.89
State aid,	648.00
Burial of indigent soldiers and sailors,	60.00

Soldiers' exemption, Sec. 11-12, Chap.

58,	159.99
State settlement of accounts,	3,201.99
Div. of highways,	2,250.00
Dep. public welfare,	1,178.42
Licenses, 6118D,	8.00
Licenses, 6157D,	8.00
Licenses, 6219D,	8.00
Licenses, 6354D,	8.00
Licenses, 6392D,	8.00
Compensation inspection of animals,	50.00
Gypsy moths,	48.50
	<hr/> \$ 16,989.45

On account of licenses,	94.50
Earl M. Nelson, clerk of District Court,	399.50
Redemption lot James E. Bricket,	
Lake Attitash,	59.00
Reimbursement for advertising lots,	
Lake Attitash, J. Boyd, J. Bisson,	7.00
Reimbursement 1923 commitment,	10.27
Health service nurse,	212.32
Dept. Public Works reimbursement,	
Broad Street,	5,309.91
Treas. of Essex County, reimburse-	
ment, Broad Street,	5,309.92
F. H. Hargraves, janitor Town Hall,	110.00
	<hr/> \$ 11,512.42

Merrimac Water Dept., rent of office,	84.00
Merrimac Light Dept., rent of office,	84.00
Merrimac Light, state assessment,	8.73
Reimbursement on account perpetual	
care burial lots,	351.50
Reimbursement on account private	
burial lots,	25.00
Reimbursement Town of Brookline,	
care of poor,	251.60



Merrimac Fire Dept., W. H. Young,	
fire alarm indicator,	75.00
Reimbursement, Thos. Greeley, hood	
buttons,	2.00
Public Library on account of fines,	
cards, etc.,	48.93
Public Library reimbursement Trus-	
tees' expenses,	22.76
Kimball Park, reimbursement Trus-	
tees, care of Park,	61.30
Rent, First Nat. Bank,	300.00
Interest, Nat. Bank,	223.56
Metropolitan Life Ins. Co., health	
service,	57.90
	<hr/> \$ 1,596.28

Institution for Savings in Newbury-	
port loan,	\$10,000.00
Drawn from the Merrimac Savings	
Bank to pay the note for Tuber-	
culosis Hospital account,	2,000.00
C. D. Parker Co., loan,	15,000.00
C. D. Parker Co., loan,	10,000.00
C. D. Parker Co., loan,	5,000.00
	<hr/> \$ 42,000.00

School Dept., Treasurer  
of the Commonwealth

Income from Mass. School fund,	\$ 3,514.43
Account of School Supt.,	483.33
Andrew Nicol, sale of grass,	5.00
Refund from J. W. White,	1.00
	<hr/> \$ 4,003.76
Light Dept., W. H. Scott, collector,	\$19,371.25
Water Dept., W. H. Scott, collector,	7,364.45
Water Dept., W. H. Scott, collector,	
motor expense,	131.48

Water Dept. settlement,	1,917.40
	<hr/> \$ 28,784.58
	<hr/> \$183,744.82

## EXPENDITURES

## Treasurer of the Commonwealth:

State tax,	\$ 4,200.00
Corp. tax, 1925, P. S.,	.20
Corp. tax, 1921, D.,	191.87
R pair state highway,	446.20
Municipal light plant,	8.73
State aid,	498.00
	<hr/> \$ 5,345.00

Fire Dept. warrant,	\$ 2,742.68
Miscellaneous warrants, selectmen,	56,860.72
Merrimac Savings Bank note,	1,000.00
Inst. Savings, Newburyport Tb note,	2,000.00
Inst. Savings, Newburyport loan,	10,000.00
C. D. Parker Co., loan,	10,000.00
C. D. Parker Co., loan,	15,000.00
Inst. for Savings,	1,000.00
Interest and Discount,	1,190.07
	<hr/> \$ 99,793.47

Essex County tax,	4,102.25
School Dept., warrants,	23,006.37
Light Dept., warrants,	23,652.89
Light Dept., bond,	500.00
Light Dept., interest,	20.00
Water Dept., warrants,	14,299.03
Water Dept., bond,	3,500.00
Water Dept., note,	350.00
Water Dept., note	700.00
Water Dept., interest,	602.00
	<hr/> \$ 70,732.54

Total expenditures,	\$175,871.01
Balance on deposit in First Nat. Bank, Jan. 1, 1926,	7,873.81
	<hr/>
	\$183,744.82

## STATEMENT OF FUNDED DEBT

	Dec. 31, 1924	Paid During Year	Interest Paid
Water bonds at 4% maturing \$3,500.00 yearly to July 15, 1932,	\$28,000	\$3,500	\$1,120.00
Water notes at 5% maturing \$700.00 yearly to March 1, 1927,	2,100	700	35.00
Electric Light bonds maturing \$500 yearly to July 15, 1926,	1,000	500	20.00
Land damage notes at 4¾% maturing \$1,000.00 yearly to March 1, 1927,	3,000	1,000	120.14
Tuberculosis notes at 4¾% ma- turing \$2,000.00 yearly to May 1, 1928,	8,000	2,000	306.25
Motor pumping engine notes maturing \$1,000.00 yearly to Dec. 4, 1928 at 4%,	4,000	1,000	160.00
	<hr/>	<hr/>	<hr/>
Amount of funded debt Jan. 1, 1926,	\$37,400		

## PUBLIC LIBRARY TRUST FUND

A. E. Goodwin,	\$200.00	\$13.10	\$22.76	\$36.86
Deposited by transfer,	73.69			
James Whittier,	400.00	24.03		152.22

D. J. Poore,	500.00	24.85	71.37
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## KIMBALL PARK TRUST FUND

Judith Kimball,	\$1,000.00	\$45.50	\$45.50	\$1,000.00
Amos Weed,	1,957.92	87.97	15.80	1,986.15

## ELECTRIC LIGHT DEPRECIATION FUND

Amount Jan. 1, 1925,	\$2,470.44
Interest one year,	106.66
Deposited,	475.00
	<hr/>
	\$3,052.10

## ELECTRIC LIGHT RESERVE FUND

Amount Jan. 1, 1925,	\$3,675.73
Interest one year,	223.50
Deposited, 1925,	2,500.00
	<hr/>
	\$6,399.23

## CEMETERY TRUST FUNDS

	Amount	Interest For Year	Expended Interest	Unexpended Interest
Geo. W. and Olive O. Jud- kins .....	150.00	7.29	6.00	11.99
George S. Sargent.....	100.00	4.97	3.00	11.92
Donald MacDiamid .....	150.00	7.77	24.50	4.40
Wm. H. Young.....	100.00	4.77	3.00	7.22
The Clement .....	75.00	3.51	2.50	8.80
Everet Carlton .....	100.00	4.71	4.00	14.63
Emma P. Emerson .....	100.00	4.68	3.00	4.92
John H. Cleary.....	100.00	4.75	2.00	9.57
John W. Foster.....	150.00	7.05	5.00	7.51
A. E. Porter .....	150.00	7.67	3.00	23.77
M. A. Gasset .....	100.00	4.68	3.00	4.82



## TOWN REPORT

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J. W. Johnson .....	100.00	4.73	3.00	6.16
Warren E. Wallace.....	100.00	4.84	3.00	7.58
Lilla P. Laraway.....	100.00	4.71	3.00	5.45
Rhoda S. Poor and D. J. P.	300.00	19.80	5.00	150.10
Rhoda S. Poor (F. Sargent)	200.00	12.38	5.00	80.05
Otis W. Little .....	200.00	11.01	5.00	48.37
Susan G. Sargent.....	75.00	3.54	2.00	4.65
Marietta B. Sargent.....	250.00	16.99	4.00	36.63
Caroline S. Noyes.....	100.00	5.29	3.00	19.12
Addeline Whittier .....	100.00	5.87	3.00	32.20
J. Warren Sargent.....	100.00	4.93	4.00	9.72
Ruth C. Rowell .....	200.00	12.85	5.00	90.66
Sarah A. Pattee (Locust grove) .....	175.00	10.51	12.50	54.13
Sarah A. Pattee (Church Street) .....	125.00	6.59	4.00	23.32
I. B. Little.....	337.87	19.71	5.50	109.82
John Bancroft .....	50.00	2.28	2.00	.63
Aaron Bancroft .....	50.00	2.28	2.00	.63
Thomas D. Nelson.....	150.00	9.85	4.50	1.43
Mabel Jones Shepardson...	100.00	4.75	3.50	6.23
Henry E. Crosby.....	65.00	4.64		41.89
A. Linda Little.....	150.00	7.87	3.50	25.73
Mrs. Gilman H. Hoyt.....	100.00	4.79	3.00	7.73
Etta H. Colby.....	100.00	4.66	4.00	3.53
Phineas Chase .....	100.00	4.55	4.50	.66
Chas. A. Bridges.....	100.00	5.07	4.00	12.62
Louise Clement .....	100.00	5.40	3.00	21.53
Carrie C. Noyes.....	150.00	8.23	4.00	36.05
W. O. Smiley.....	100.00	4.95	3.00	11.30
Hattie and Carrie P. Baxter	100.00	5.07	3.00	13.94
Parmelia Trefethen .....	100.00	5.33	3.00	19.74
Ida E. Stevens.....	125.00	6.53	5.00	.43
Mary Ann Chase.....	100.00	4.93	3.50	10.22
Stuart Chase and Sargent..	150.00	6.87	5.00	3.31
Charles A. Noyes.....	75.00	3.74	2.50	9.03
Mason W. R. Downing....	125.00	6.28	3.50	16.46

William Gilday .....	100.00	4.84	4.50	7.06
Moses Stevens .....	100.00	5.02	3.00	12.89
Elizabeth M. Cooper.....	100.00	4.95	3.00	10.97
Amos Weed .....	100.00	4.84	2.00	9.77
E. Fanny Bradley.....	100.00	4.73	5.00	4.38
Porter Sargent .....	150.00	8.11	9.00	27.26
Melville S. Gibbs.....	50.00	2.28	2.00	.65
Addie S. Sawyer.....	100.00	5.84	3.50	8.33
Arthur C. Sargent .....	100.00	4.95	2.50	11.97
Heirs of A. R. Kimball....	100.00	5.43	2.50	22.44
George E. Ricker.....	100.00	4.77	4.00	6.36
Alfred G. Wells.....	200.00	5.33	3.00	11.52
Stephen C. Parsons .....	200.00	10.51	21.50	20.44
Alfred H. Colby.....	100.00	4.82	4.50	6.66
Frank Ward .....	200.00	9.65	3.50	18.85
D. A. Moulton.....	100.00	5.04	2.50	13.64
S. C. Pease.....	150.00	7.51	4.00	18.80
Care Capt. Moses Sargent lot, Willard D. Sargent..	50.00	2.28	2.00	1.13
Care of Nicholas Sargent lot, Willard D. Sargent..	50.00	2.28	2.00	1.13
W. D. Sargent.....	200.00	10.29	3.00	33.58
Mary Abby Hoyt.....	200.00	9.93	5.00	23.55
William Greeley .....	100.00	4.64	3.00	3.98
Moses S. Brown .....	100.00	4.86	2.00	10.13
Addie Haley .....	100.00	4.59	3.00	2.74
Henry C. Fox.....	100.00	4.64	2.50	4.19
Geo. G. Larkin.....	300.00	13.93	7.00	13.07
M. E. Sargent.....	100.00	4.86	4.00	8.41
Eliza M. Sawyer.....	114.00	5.65	4.50	11.89
Emily S. Goodwin.....	250.00	13.32	6.00	50.40
John L. and Sophia A. Mer- rill .....	200.00	12.96	5.00	93.45
Moses Goodrich .....	100.00	5.13	4.50	13.98
W. A. Paine.....	50.00	2.61	2.00	8.35
J. E. Prescott .....	125.00	6.37	4.50	17.01
Herbert F. Chase .....	100.00	4.61	2.50	3.99

## TOWN REPORT

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Willis H. Scott.....	75.00	3.47		5.44
Jacob T. Crosby.....	100.00	4.68		7.68
John B. Judkins.....	350.00	16.94	4.50	35.21
Wm. Betts .....	150.00	3.19		3.19
Horace J. Batchelder and Geo. H. Nichols.....	200.00	4.50	4.50	
Erastus Sargent .....	100.00			
Joseph H. Leavitt.....	100.00	2.63		2.63
James D. Pike .....	100.00	2.25		2.25
Mary E. Robinson.....	150.00			
Charles E. Rowell .....	150.00	2.25	2.25	
Edward C. Sherman .....	100.00	1.50	1.50	
Gustavus D. Veal .....	100.00	1.88	1.75	.13

All of these funds are deposited in the Merrimac Savings Bank.

Respectfully submitted,

RICHARD A. SARGENT,  
Town Treasurer.



## REPORT OF COLLECTOR OF TAXES

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A. Raymond Waterhouse, Collector, in account with  
the Town of Merrimac.

### Final Account—1924 Tax List and Additions

#### Dr.

To uncollected resident taxes, last report,	\$6,847.76
To uncollected non-resident taxes, last report,	1,573.84
To uncollected Attitash Park taxes, last re- port,	367.15
To late collections, last report,	4,970.03
To interest received on overdue taxes,	502.59
	<hr/> \$14,261.37

#### Cr.

By cash paid to town treasurer,	\$13,711.01
By property taken for town at tax sale,	286.75
By abatements,	263.61
	<hr/> \$14,261.37

### 1925 Account

#### Dr.

To 1925 tax list and additions,	\$67,966.07
To interest received on overdue taxes,	100.88
	<hr/> \$68,066.95

#### Cr.

By cash paid to town treasurer,	\$53,341.55
By uncollected resident taxes,	4,825.30
By uncollected non-resident taxes,	1,885.90
By uncollected Attitash Park taxes,	444.70



By property owned by town,	313.25
By abatements,	391.70
Collected since December 31, 1925,	6,864.55
	<hr/> \$68,066.95

## UNCOLLECTED RESIDENT TAXES

Bailey, James W. and Cora F.,	\$57.30
Battis, Elmer E.,	103.15
Battis, J. William,	87.40
Bisson, Joseph,	372.70
Blanchard, Frederick W., bal.,	30.00
Bouley, Mary B., bal.,	16.00
Bousquet, Henry R., bal.,	36.95
Breed, Faye H.,	42.75
Burke, Oran W., bal.,	33.00
Bushong, William R.,	2.00
Chard, Franklin A.,	54.65
Cole, William H.,	12.15
Connor, Timothy, heirs,	26.75
Crouse, Ruth K.,	15.05
Davis, Herman F., and Harriet J., bal.,	400.00
Demerit, Charles and Emma L.,	37.80
Deminie, Adelaide,	82.25
Deminie, Eugene G.,	76.85
Dickens, Ella K.,	59.50
Dewey, Wallace J., heirs,	2.45
Dufour, Alfred L.,	49.25
Eastman, Charles F.,	50.75
Eldridge, Wallace L.,	42.00
Ethier, Armond A.,	12.15
Fowle, Estella M., bal.,	60.00
Gelinas, Antoinette,	143.75
Gelinas, H. J. Company,	72.80
Gould, I. Morrill,	103.15
Herbert, Victor,	20.30
Hopkinson, Fred T.,	224.30
Howlett, James and Abbie A.,	66.75

Hughes, Mary A.,	82.25
Huley, Annie, bal.,	48.75
Hutchinson, Ethel A.,	54.25
Joudrey, Angus,	2.00
Lamb, Charles W.,	59.05
La Valley, Wilfred,	34.20
Long, James F. and B. Agnes,	56.00
Mathison's Garage,	203.00
Moulton, Mary J.,	37.25
Naismith, James B.,	161.95
Neville, William P.,	28.25
Peaslee, H. Fred,	35.95
Purdy, George B. and May E.,	94.85
Rand, Fannie H.,	357.75
Rand, Howard B.,	108.05
Robinson, Ralph P.,	28.95
Sargent, John K. and S. Bixby, bal.,	150.00
Smith, Albert B.,	107.00
Smith, George P.,	35.95
Steer, William R., Jr.,	149.10
Streeter, Mary C.,	35.00
Streeter, William C. and Josephine C., bal.,	85.00
Tamick, Henry C.,	51.60
Taylor, Marianna,	70.50
Thornton, Alfred B.,	57.65
Universalist Society.	28.00
Valleries, Joseph I., bal.,	96.15
Worcester, George M., bal.,	157.70
Wheeler, Clara E., Guardian,	15.25
<hr/>	
Total,	\$4,825.30

#### Uncollected Non-Resident Taxes

Bower, Clara M.,	\$ 7.00
Boyd, Jerome,	3.50
Clapp Co., Charles G.,	276.50
Cole, Helen T.,	48.25

## TOWN REPORT

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Dawley, Julia A., bal.,	25.00
Eastern Hard Fibre Co.,	350.00
Garavanta, John, heirs,	74.55
Grimm, Sara A.,	53.75
Hannan, William J.,	222.75
Kelley, Michael,	3.50
Marcus, Louis and Anna,	693.00
Richardson, Maria,	7.35
Rose, Florence A.,	5.25
Roy, Lucia,	22.75
Sargent, Raymond A., bal.,	5.25
Senee, Adolphus,	38.50
Walsh, Anna E.,	7.00
Whitman, John R.,	42.00
<hr/>	
Total,	\$1,885.90

A. RAYMOND WATERHOUSE,  
Collector.

**ANNUAL REPORT OF THE BOARD OF ASSESSORS**

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The Board of Assessors herein submit their annual report for the year 1925.

**Recapitulation**

Town appropriations,	\$68,804.94
Notes and interest,	2,761.50
State tax,	4,200.00
Highway tax,	446.20
Municipal light tax,	8.73
County tax,	4,102.25
Overlay (of current year),	3,195.02
	<hr/>
	\$83,518.64

**Estimated Receipts**

Income tax,	\$ 5,018.64
Corporation tax,	2,300.00
Bank tax,	224.00
Licenses,	145.00
Fines,	800.00
General government,	1,525.00
Health and sanitation,	225.00
Charities,	550.00
Schools,	4,180.00
Library,	50.00
Interest on deposits,	260.00
Interest on taxes,	475.00
	<hr/>
Total,	\$15,852.64
709 polls at \$2.00,	1,418.00
Tax on \$1,892,800.00 valuation,	66,248.00
	<hr/>
	\$83,518.64



Tax rate, \$35.00.		
December assessment,	\$ 68.25	
11 polls,	22.00	
	<hr/>	\$ 90.25
Abatements made in 1925:		
On levy of 1924,		263.61
On levy of 1925,		391.70
Overlay reserved for abatements,		
On levy of 1924,		911.10
On levy of 1925,		2,803.32

#### Statistics from Valuation Book

Valuation of real estate,	\$1,614,630.00
Valuation of personal property,	278,170.00
Total valuation of town,	1,892,800.00
December assessment,	1,950.00
Valuation of exempted property, ind.,	39,520.00
Number of polls assessed,	709
Number of dwelling houses,	659
Number of automobiles,	330
Number of horses,	103
Number of cows,	210
Number of neat cattle other than cows,	64
Number of swine,	10
Number of sheep,	10
Number of fowl,	710
Number of acres of land,	4840

Respectfully submitted,

CLIFFORD R. HOWE,  
 CHESTER E. WHITING,  
 GEORGE B. CROFUT,  
 Board of Assessors.

**AUDITOR'S REPORT**

---

To the Citizens of the Town of Merrimac:

I have audited the books of accounts of the Selectmen, Collector of Taxes, School, Fire, Water, Light Departments, and Town Treasurer, and find them to be correct.

All receipts have been accounted for and disbursements sustained by warrants issued by the various departments, approved by the Selectmen and paid by the Town Treasurer as follows: Selectmen, \$104,398.01; Fire, \$2,873.94; School, \$27,396.33; Light, \$25,066.94; Water, \$20,896.53.

Respectfully submitted,

W. HAROLD WHITING,  
Auditor.

## POLICE DEPARTMENT

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To the Honorable Board of Selectmen:

Gentlemen: I hereby submit the report of the Police Department for the year ending December 31, 1925.

Appropriation for Chief of Police,	\$ 400.00
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Expended:

James P. Donahue, Chief of Police,	400.00
Appropriation for Night Watch,	1,600.00

Expended:

James P. Donahue, Night Watch,	1,600.00
Appropriation for Police Department,	1,100.00

Expended:

Special Police:

Leon L. Dow,	\$337.10
Frank H. Hargraves,	136.00
Clarence O. Libby,	94.50
Joseph W. Bray,	45.00
Oran W. Burke,	14.00
James L. Howe,	8.80
George Crofut,	7.00
	\$ 642.40

Transportation:

Crisham & Sullivan, auto hire,	\$10.00
James P. Donahue, auto hire and carfare,	97.54
Leon L. Dow, carfare,	.80
	\$ 108.34

Attorney's Fees:

F. Leslie Viccaro,	\$ 40.00
	\$ 40.00

## Miscellaneous:

Joseph W. Bray, use of motorcycle,	\$194.70
Joseph W. Bray, gas and oil for motorcycle,	14.86
Clifton B. Heath, printing,	21.50
Foster & Morgan Co., supplies,	4.55
Iver Johnson Co., revolvers and equipment,	70.25
Oxley's, Inc., supplies,	6.10
Wallace Ice Co., blankets,	16.00
Miller Drury Eng. Co., street paint,	20.00
Benjamin Bailey, labor,	3.50
W. H. Franklin, supplies,	.60
Roy Journeay, supplies,	.30
Charles R. Scott, use of lockup,	10.30
James P. Donahue, posting warrants,	9.00
James P. Donahue, meals to prisoners,	3.70
	<hr/> \$ 375.36
Expended,	\$1,166.10
Overdrawn,	66.10
Total expended,	3,166.10
Court fines for use of town,	565.00
Net cost of department,	2,601.10
Miscellaneous business:	
Auto accidents reported,	22
Complaints investigated,	68
Court fines for use of town,	\$565.00
Court fines for use of Commonwealth,	825.00
Children returned to Dept. of Public Welfare,	1
Doors found open and secured,	4
Days attendance at Superior Court,	12
Dead bodies found,	2
Drowning accidents,	1
Days attendance at District Court,	106
Days attendance at District Court of Special Officers,	19
Dangerous dogs reported,	3



## TOWN REPORT

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Disturbances suppressed,	2
Gas leaks reported,	1
Injured and sick assisted,	7
Number of animals killed,	6
Number of dog licenses collected,	46
Number of autos transferred,	83
Runaway children returned to parents,	2
Stolen autos recovered,	3
Search warrants served,	2
Tax warrants served,	7
Number of hours duty by Special Officers,	1,308
Number of assignments of Special Officers to dances, entertainments, etc.,	103
Value of articles found,	\$27.00
Value of property stolen,	\$210.00
Value of property recovered (not including autos),	115.00
Value of property damaged,	80.00
Water leaks reported,	1
Witness subpoenas served,	19
Witnesses notified for Superior Court,	12
Total number of arrests,	80
Male,	79
Female,	1
Resident,	25
Non-resident,	55
Charged as follows:	
Assault and battery,	1
Attempt to extort,	1
Bastardy,	2
Bigamy,	1
Default,	2
Default warrant Superior Court,	1
Drunkenness,	16
Fishing without license,	1
Insane,	1
Keeping certain non-intoxicating beverages	

without a license,	1
Larceny,	4
Non-support,	2
Peddling without license,	1
Safekeeping,	2
Vagrancy,	1
Unlawful appropriation,	1
Violation auto law,	31
Violation liquor law,	7
Violation law of road,	4

Disposed of as follows:

- 1 Assault and battery. Fined \$10.00. Paid.
- 1 Attempt to extort. Not guilty. Discharged.
- 1 Bastardy. Continued.
- 1 Default warrant. Continued.
- 1 Default warrant. Fined \$15.00. Paid.
- 1 Default warrant (Superior Court). Committed to jail.
- 1 Drunk. 20 days in H. of C. Committed.
- 2 Drunk. 10 days in H. of C. Committed.
- 6 Drunk. Fined \$15.00. Paid.
- 2 Drunk. Released.
- 2 Drunk. Not guilty. Discharged.
- 1 Drunk. 10 days in H. of C. Suspended. Probation.
- 1 Drunk. Fined. \$10.00. Paid.
- 1 Drunk. Guilty. Probation.
- 1 Fishing without license. Fined. \$10.00. Paid.
- 1 Insane. Committed to Danvers.
- 1 Keeping non-intoxicating beverages. Fined \$100.
- 1 Larceny. Guilty. Filed.
- 1 Larceny. 6 months in H. of C. Committed.
- 1 Larceny. 30 days in H. of C. Suspended. Probation.
- 1 Larceny. Not guilty. Discharged.
- 1 Peddling without license. Fined \$25.00. Paid.

- 2 Safekeeping. Released.
- 1 Vagrancy. 6 months in H. of C. Appealed.
- 4 Left of way. Fined \$10.00. Paid.
- 3 Operating under influence of liquor. Fined \$100. Paid.
- 1 Operating under influence of liquor. Fined \$100. Appealed.
- 1 Operating under influence of liquor. Fined \$150 and 6 months in H. of C. Suspended.
- 1 Operating under influence of liquor. 30 days in H. of C. Appealed.
- 1 Operating excessive speed. Fined \$25.00. Appealed.
- 1 Operating excessive speed. Fined \$10.00. Paid.
- 2 Operating not registered. Fined \$10.00. Paid.
- 1 Operating plates assigned to another vehicle. Fined 15.00. Paid.
- 1 Operating to endanger lives or safety. Fined \$50.00. Paid.
- 1 Operating to endanger lives or safety. 30 days in H. of C. Suspended. Probation.
- 1 Operating to endanger lives or safety. 60 days in H. of C. Suspended. Probation.
- 1 Operating without license. Fined \$25.00. Paid.
- 2 Operating without license. Fined \$10.00. Paid.
- 2 Operating without license. Fined \$15.00. Paid.
- 2 Operating without license in possession. Guilty. Filed.
- 1 Operating without license in possession. Fined \$5.00. Paid.
- 1 Operating without license in possession. Guilty. Filed.
- 1 Operating after license revoked. Fined \$50.00. Paid.
- 1 Operating, no registration certificate in possession. Guilty. Filed.
- 1 Going away after accident. Fined \$25.00. Paid.

- 1 Allowing improper person to operate. Fined \$25.00. Paid.
- 1 Violation of 8 foot law. Fined \$25.00. Paid.
- 1 License not endorsed. Fined \$5.00. Paid.
- 2 Illegal transportation of liquor. Fined \$100.00. Suspended 2 years.
- 2 Illegal transportation of liquor. Fined \$50.00. Paid.
- 1 Illegal transportation of liquor. Not guilty. Discharged.
- 1 Illegal transportation of liquor. Fined \$100.00. Paid.
- 1 Illegal keeping of liquor. 30 days in H. of C. Suspended. Probation.
- 6 Arrests for other departments.

Disposition of Appealed Cases in Superior Court:

- 1 Operating under influence. Not guilty. Discharged.
- 1 Operating under influence. Paid fine of \$100.00.
- 1 Excessive speed. Paid fine of District Court, \$25.00.
- 1 Vagrancy. Sentenced to 6 months in H. of C. in Lower Court. Released.
- 1 Larceny. Sentenced to 6 months in Lower Court. Committed to Danvers.

I desire to thank the Honorable Board of Selectmen, His Honor, Judge Charles I. Pettingell, the Associate Justices, Clerk of the District Court, the Probation Officer and the Special Police Officers, and all who in any way assisted in upholding and maintaining the good name and reputation of the town.

Respectfully submitted,

JAMES P. DONAHUE,  
Chief of Police.



## REPORT OF FIRE ENGINEERS

---

To the Selectmen and Citizens of the Town of Merrimac:

The Board of Engineers submit the report for the year ending December 31, 1925.

Number of alarms responded to 30.

Jan. 22. Box 5. Dwelling house on Central Street, property of W. H. Hannon. Loss, \$1,050.00.

Jan. 28. Tel. alarm. Chimney fire at house of F. P. Pingree, Birch Meadow Road. No damage.

Feb. 21. Tel. alarm. Chimney fire at house of W. B. Sargent, Main Street. No damage.

March 1. Tel. alarm. Chimney fire at house of W. Morrill, Main Street. No damage.

March 9. Box 5. Grass fire. Rear of George Preble's residence, Church Street. No damage.

March 17. Box 15. Grass fire. Currier's Field, Main Street. No damage.

March 18. Chief's call. Grass fire. Rear of Albert Smith's residence, Main Street. No damage.

March 26. Chief's call. Brush fire, Waterhouse pasture, North Street. No damage.

April 7. Chief's call. Brush fire, Winter Street.

April 9. Chief's call. Brush fire. Lake View Ave.

April 12. Box 24. Brush fire, Waterhouse pasture.

April 18. Tel. alarm. Fire at residence of A. F. Mahoney, Green Street. No damage.

April 25. Box 21. Ford truck. property of Walker Body Co. Loss, \$165.00.

April 25. Box 24. Brush fire, Winter Street. No damage.

April 26. Box 21. Brush fire, on property of Earl Wallace. No damage.

April 27. Box 23. Brush fire. Waterhouse pasture. No damage.

May 2. Box 35. False alarm.

May 14. Chief's call. Brush fire, Birch Meadow Road. No damage.

June 27. Box 15. Dwelling of Mary E. Robinson, Main Street. Loss \$90.00.

June 28. Box 15. Property of Edson C. Walker, Birch Meadow Road. Loss, \$12,500.00.

July 19. Box 23. Barn of George W. Sargent's Sons Co., Bear Hill Road. Loss, \$8,000.00.

August 5. Box 15. Dwelling of Mary E. Robinson, Main Street. Loss, \$50.00.

August 23. Box 23. Shop on property of Mrs. Moses Flanders, Prospect Hill Street. Loss, \$100.00.

August 23. Tel. alarm. Brush fire, Crescent Lake Ave. No damage.

August 28. Box 18. Barn on property of F. A. Chard, Mill Street. Loss, \$595.00. Dwelling of Henry Demenie. Loss, \$400.

September 30. Tel. alarm. Dump fire, Mill Street.

Nov. 1. Tel. alarm. Brush fire, Crescent Lake Ave. No damage.

Nov. 7. Tel alarm. Chimney fire, at house of C. W. Morrill, Main Street. No damage.

Dec. 26. Tel alarm. Chimney fire, Monomack Inn. No damage.

Dec. 31. Tel. alarm, Haverhill.

We have at present twenty regular men and two substitutes in Hose Co. No. 1 and five regular men and one substitute in Hose Co. No. 2.

There are seven drivers for the motor apparatus. The new Storage Battery for the Fire Alarm System which was installed this past year has proven its worth, not only in efficiency but in operating costs, there being none, other than the cost of charging.

We recommend the purchase of 500 feet of double jacket hose.

We recommend the purchase of a 2-ton chassis to replace the one on the Combination.

We recommend the sum of \$2,800.00 be appropriated for the salaries and general maintenance of the Fire Department.

### Financial Report

Appropriation, \$2,800.00

Expended:

Salaries:

Engineers salaries,	\$ 200.00
Clerk,	10.00
Hose Co. No. 1,	1,036.00
Hose Co. No. 2,	255.99
Supt. of fire alarm and care of motor truck,	125.00
Steward of Hose Co. No. 1,	85.00
Steward of Hose Co. No. 2,	25.00
	—————\$1,736.99

Horse Hire:

W. J. Battis,	\$ 12.50
Wallace Ice Co.,	25.00
E. W. Haskell,	20.00
	—————\$ 57.50

Fire Alarm Maintenance:

Vye-Smith Co., supplies,	\$ 89.40
The Gamewell Co., supplies,	141.60
F. W. Blanchard, stock and labor,	1.50
J. E. Bean, Jr, labor,	25.50
Pete Bisson, labor,	65.00
	—————\$ 323.00

Repairs and Improvements:

George H. Whitcomb, glass and labor,	1.50
T. Coleman, glass and labor,	6.80
L. B. Davis, light globe,	3.00

Merrimac Lumber Co., stock,	28.98	
Atherton People's Furniture Co., linoleum,	6.49	
Dennis F. Donahue, stock and labor,	13.55	
W. H. Franklin, Jr., supplies,	11.55	
Willard T. Kelly, reshingling roof of House at Port,	149.00	
	—————	\$ 220.87

## Insurance :

Clifton B. Heath, insurance on Com- bination,	30.00	
Clifton B. Heath, insurance on Sea- grave pump,	56.40	
	—————	\$ 86.40

## Freight, Express and Trucking :

American Express Co., express,	\$ 5.66	
Boston & Maine, freight,	1.50	
Angus McInnis, trucking,	3.00	
William Pettigrew, trucking,	2.00	
	—————	\$ 12.16

## General Supplies :

Sargent Coal Co., coal,	\$ 212.51	
The Seagraves Co., bottles,	6.25	
American-LaFrance Fire Eng. Co., wrench,	3.00	
L. B. Davis, 2 woolen helmets, sup- plies,	7.25	
Foster & Morgan Co., gas, oil, sup- plies,	48.00	
Merrimac Chemical Co., vitrol,	12.12	
George Bailey, supplies,	.50	
Clifton B. Heath, printing,	21.00	
Fred Jerry, watchman at Walker's fire,	6.00	
Samuel Eastman Co., nozzle and holder,	50.00	



## TOWN REPORT

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Montgomery-Ward Co., smoke respirators,	5.78
Zenas Lovell & Co., soda and sup- plies,	17.25
Hillside Garage Co., oil,	2.00
H. W. Urquhart, oil,	10.00
Albert Shackelton, ventilator,	7.00
Geo. W. Sargent Sons Co., wood,	15.00
J. B. Judkins Co., 1 radiator,	4.50
Joseph P. Laskey, stock and labor,	1.00
W. S. Tuckwell, plating,	1.25
Charles Bishop, lunch for watchman,	35
Eureka Fire Hose Co., supplies,	6.26
	<hr/> \$ 437.02
Total Expended,	\$2,873.94
Overdrawn,	\$ 73.94
Reimbursements:	
Merrimac Chemical Co., empty car- boys,	\$ 4.50
William H. Young, gift of alarm in- dicator,	75.00
Thomas Greely, hood fasteners,	2.00
	<hr/>
Total reimbursements,	81.50
Total unexpended balance,	\$ 7.56

Respectfully submitted,

AARON A. HUME,  
J. ARTHUR OLLIS,  
FRED O. BAILEY,  
Board of Engineers.

## REPORT OF SEALER OF WEIGHTS AND MEASURES

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Sealed:

53 set scales.

15 liquid measures.

20 gasoline pumps.

6 oil pumps.

Received in fees,	\$25.55
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Paid Town Treasurer,	\$25.55
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Respectfully submitted,

F. H. HARGRAVES,  
Sealer of Weights and Measures.

## PUBLIC LIBRARY REPORT

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To the Citizens of Merrimac:

We herewith present the forty-ninth annual report of the Merrimac Public Library.

A total of 11,031 volumes have been put in circulation during the year. The following are the monthly deliveries::

January,	1109	July,	749
February,	1173	August,	597
March,	1223	September,	728
April,	1145	October,	844
May,	896	November,	1043
June,	617	December,	907
Total,		11,031	

### Books Added to the Library During the Year

Purchased by trustees,	206
Gifts by:	
Commonwealth of Massachusetts,	4
U. S. Government,	1
American Legion Department of Massachusetts,	1
Essex Institute,	2
National Electric Light Association,	1
B. N. Bague,	1
D. Appleton & Co.,	1
G. P. Putnam's Sons,	9
Shri Shivaji,	1
John B. Judkins,	2
Mrs. Samuel Hopkins,	1
Mrs. F. E. Bartlett,	3
Unknown,	4

Mrs. Albert Paine, Pictorial Review.

### Financial Statement

Town appropriation,	\$750.00
Income of A. E. Goodwin fund,	22.76
Expenses paid:	
Books,	\$350.23
Magazines,	33.50
Binding,	37.40
Librarian,	250.00
Cleaning and expenses,	6.80
Merrimac Job Print, 1924,	13.50
Merrimac Job Print, 1925,	14.75
Book list,	2.00
Accession book,	6.00
Heating,	50.00
Lights and bulbs,	1.50
Miscellaneous,	7.08
	<hr/>
	\$772.76 \$772.76

Cash for fines and cards amounting to \$48.93 paid to Town Treasurer.

### Funds From Which Income is Derived

James Whittier fund, with interest to Oct. 15, 1925,	\$ 552.21
A. E. Goodwin fund, with interest to Oct. 15, 1925,	278.84
D. T. Poore fund, with interest to Oct. 15, 1925,	571.37
Thomas H. Hoyt bequest, bonds,	23,500.00
Thomas H. Hoyt, income,	1,007.40
	<hr/>
	\$25,909.82

Your Trustees have received \$23,500.00 in Liberty Bonds from the executor of the estate of the late Thomas H. Hoyt, Esq., and have his assurance that the balance of the bequest will be turned over early in March. As soon



as the final payment has been made, immediate consideration will be given to the construction of the new library. We recommend the usual appropriation for the current year of \$750.00.

Respectfully submitted,

W. B. SARGENT,  
JOHN B. JUDKINS,  
F. E. WALKER,  
ALVIN F. HEATH,  
MRS. E. L. JEWELL,  
HERBERT O. DELANO,  
Trustees,

HERBERT O. DELANO,  
Secretary.

**REPORT OF THE TRUSTEES OF KIMBALL PARK**

---

To the Selectmen and Citizens of Merrimac:

We have taken the usual care of the Park, which called for the expend- iture for labor of	\$ 61.30
We have received from Judith Kim- ball fund,	\$ 45.50
We have received from Amos Weed fund,	15.80
	—————\$ 61.30

This leaves the invested funds in Mer-  
rimac Savings Bank:

Judith Kimball fund,	\$1,000.00
Amos Weed fund,	1,986.15
	—————\$2,986.15

Respectfully submitted,

HARRY A. PEASE,  
RICHARD A. SARGENT,  
HERBERT C. McILVIN,  
Trustees of Kimball Park.

**REPORT OF TRUSTEES OF LOCUST GROVE  
CEMETERY, 1925**

---

## Contingent fund:

On hand December 31, 1924,	\$342.97
Interest 1925,	15.58
On hand December 31, 1925,	358.55

## General fund:

On hand December 31, 1924	238.78
Sale of lots,	105.00
	—————\$343.78

## Expended:

J. P. Titcomb, surveyor,	\$ 41.00
C. B. Dolge Co., chemical and cart,	49.00
Geo, W. Sargent's Sons, chemical and stone,	17.00
C. O. Libby, payrolls,	139.23
	—————\$246.23

On hand December 31, 1925,	\$97.55
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Approved,

HOMER R. SARGENT,  
R. A. SARGENT,  
CLARENCE O. LIBBY,  
Cemetery Trustees.

## ANNUAL REPORT OF THE MUNICIPAL LIGHT BOARD

---

The Municipal Light Board herein submit their twenty-second annual report for the fiscal year ending December 31, 1925.

During the year we have installed 67 new lighting services or 7 more than in 1924. This is probably more than will be installed in 1926, as a large percentage of the houses on the lines are lighted by electricity.

In compliance with the law the manager has furnished the Board with the following estimates of income and expense for the ensuing year.

Expense	
Gross expense of operating,	\$20,120.00
Interest payment,	10.00
Bond payment,	500.00
Depreciation 3% on \$54,375.40,	1,631.26
	\$22,261.26

Income	
From private consumers,	\$20,500.00
Cost as defined in Section 57 of Chapter 164, General Laws of lighting municipal buildings,	499.68
Of lighting streets,	1,261.58
	\$22,261.26
To be included in the tax levy,	\$1,761.26
Expended:	
Construction:	
Street lines,	\$ 2,239.66



Transformers,	189.64
Meters,	673.98

---

\$ 3,103.28

## Renewals:

Street lines from depreciation fund, \$ 1,069.46

## Maintenance:

Current purchased,	\$14,030.57
Station wages,	400.00
Rent of station,	250.00
Repairing lines, etc.,	1,264.95
Lamps, fixtures, etc.,	1,140.86
Distribution tools,	43.79
Salary of commissioners,	75.00
Salary of manager,	1,119.82
Salary of collector,	664.92
Office expense,	452.48
Insurance,	190.92
Interest,	40.00
Bond payment,	500.00
Incidentals,	720.89
	<hr/> \$20,894.20

## Cost of Construction to Jan. 1, 1926:

Steam plant.	\$3,985.39
Electric plant,	4,481.01
Street lines,	29,449.06
Transformers,	7,077.30
Meters,	7,822.64
Street lighting equipment,	1,560.00
	<hr/> \$54,375.40

## Balance sheet:

## On hand and received:

Construction fund Jan. 1, 1925,	\$ 6,751.90
Depreciation fund Jan. 1, 1925,	2,499.61
Reserve fund, Jan. 1, 1925,	6,175.73
Sale of power,	7,093.96
Sale of light,	16,365.13

Appropriation,	1,994.06
Pole rentals,	21.25
Sale of lamps, etc.,	1,422.86
Miscellaneous,	79.93
Use of truck,	131.48
Interest on depreciation fund,	106.66
Interest on reserve fund,	223.50
Customers' deposit,	25.00
	<hr/> \$42,891.07

## Expended and on hand:

Construction,	\$ 3,103.28
Renewals,	1,069.46
Maintenance,	20,894.20
Construction fund,	5,849.03
Depreciation fund and interest,	3,075.87
Reserve fund and interest,	6,399.23
Operation fund,	2,500.00
	<hr/> \$42,891.07

WILLIS H. SCOTT,  
WM. H. FRANKLIN, JR.,  
WARREN A. BAILEY,  
Municipal Light Board.

## ANNUAL REPORT OF THE BOARD OF WATER COMMISSIONERS

---

The Board of Water Commissioners herein submit their twenty-second annual report for the fiscal year ending December 31, 1925.

During the year we have added 21 new services, making a total of 654. Dec. 31, there were 34 services not in use or 8 less than Dec. 31, 1924.

The gross expense of the Bear Hill extension was \$6,369.28 received and due for laying service pipe, \$204.99, net cost, \$6,164.29.

Repair bills for the ensuing year will show an increase, as the stand pipe needs painting and the station needs repairs to the walls and gutters, also service pipe after 21 years' use are likely to need renewing.

### ESTIMATES FOR THE ENSUING YEAR

Gross expense of operating,	\$ 8,235.00
Bond payment,	3,500.00
Note payment,	700.00
Interest,	1,050.00
Construction,	250.00
	<hr/>
	\$13,735.00

### Estimated Income

Water rates,	\$ 8,250.00
Rent and engineer,	650.00
Water in town buildings,	100.00
Hydrant service,	2,370.00
Maintenance,	96.18
Cash on hand,	2,268.82
	<hr/>
	\$13,735.00

We recommend that the Town Appropriate:

For water in town buildings,	\$ 100.00
For construction,	250.00
For hydrant service,	2,370.00
For maintenance,	96.18
	<hr/> \$ 2,816.18

#### Construction

Total expended,	\$ 8,616.24
-----------------	-------------

#### Credits

Appropriations,	\$6,550.00
Cash on hand,	129.62
Light Dept. account payrolls,	1,072.05
Sale of material,	131.80
Laying service pipe,	417.52
Balance,	315.25
	<hr/> \$ 8,616.24

#### Maintenance

Miscellaneous and repairs,	\$ 1,400.80
Oil and waste,	82.72
Salary of superintendent,	799.76
Salary of collector,	398.92
Salary of commissioners,	75.00
Fuel,	1,870.94
Station wages,	1,205.00
Office expense,	509.99
Bond payment,	3,500.00
Note payment,	1,050.00
Interest payment,	1,221.50
Insurance,	165.66
	<hr/> \$12,280.29
Total receipts and cash on hand,	\$23,165.35
Total expended,	20,896.53
	<hr/> \$ 2,268.82



## MONTHLY REPORT OF PUMPING STATION

	Gallons Pumped	Hrs.	Mins.
January,	3,768,000	152	
February,	3,408,000	145	25
March,	3,336,000	139	
April,	3,360,000	140	
May,	3,312,000	134	
June,	4,704,000	199	21
July,	5,736,000	219	45
August,	5,851,200	235	45
September,	4,486,800	177	35
October,	3,888,000	160	40
November,	3,912,000	173	45
December,	3,792,000	168	10
	<hr/> 49,554,000		

## COST OF CONSTRUCTION AND RENEWALS

Cost to December 31, 1924,	\$ 96,091.30
Expended 1925,	6,994.87
	<hr/> \$103,086.17

## BALANCE SHEET

## On Hand and Received

Appropriations for construction,	\$ 6,550.00
Appropriation water in town buildings,	100.00
Appropriation hydrant service,	2,370.00
Appropriation maintenance,	40.21
Water rates,	8,753.66
Repairing service pipe,	208.02
Laying service pipe,	417.52
Miscellaneous,	35.25
Light Dept. station wages,	400.00
Light Dept. rent of station,	250.00
Light Dept. office expense,	195.35
Light Dept. payrolls,	1,072.05

Cash on hand Jan. 1, 1925.	2,773.29
	<hr/>
	\$23,165.35
Expended and on Hand	
For construction,	\$ 8,616.24
For maintenance,	12,280.29
Cash on hand Jan. 1, 1926,	2,268.82
	<hr/>
	\$23,165.35

WILLIS H. SCOTT,  
WARREN A. BAILEY,  
WM. H. FRANKLIN, JR.,  
Board of Water Commissioners.

THE COMMONWEALTH OF MASSACHUSETTS

Department of Public Health

Subject to Correction

Merrimac Water Analysis (parts in 100,000)

Number	Date of Collection	APPEARANCE			AMMONIA			Nitrogen As			Hardness	Iron	Remarks
		Turbidity	Sediment	Color	Residue on Evaporation.	Free	Albu- minoid	Chlorine	Nitrates	Nitrites			
182216	Apr. 1925	none	none	.00	8.60	.0002	.0018	.44	.0250	.0001	3.8	.010	Wells
183601	July 1925	none	none	.00	10.50	.0000	.0012	.46	.0260	.0000	3.4	.008	Wells

## TOWN CLERK'S REPORT

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### BIRTHS

Number of births returned,	39
Males,	28
Females,	11
Father native born,	32
Mother native born,	33
Father and mother both native born,	30
Father and mother both foreign born,	4
Mixed parentage,	5

### DEATHS

Number of deaths recorded,	35
Males,	18
Females,	17
Under five years,	1
Males native born,	15
Females native born,	13
Males foreign born,	3
Females foreign born,	4
Of native parentage,	19
Of foreign parentage,	10
Of mixed parentage,	4
Average age,	63 years, 7 months, 5 days
Oldest person,	93 years

### MARRIAGES

Number of marriages recorded,	23
First marriage of groom,	19
First marriage of bride,	20
Grooms native born,	20
Brides native born,	22



## TOWN REPORT

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Grooms foreign born,	3
Brides foreign born,	1
Average age of groom,	29 years, 2 months, 14 days
Average age of bride,	25 years, 6 months, 18 days

## DOGS

Number of dogs licensed,	102
Males,	82
Females,	20
Breeder's license,	1

CLIFTON B. HEATH,

Town Clerk.

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## JANITOR'S REPORT

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Report of F. H. Hargraves, janitor of Town Hall for year 1925.

	\$68.00
Total number of openings,	68
Paid,	10
Free,	58
	—
	68

Cash received, \$110.00, and paid Town Treasurer.

F. H. HARGRAVES,

Janitor.

### REPORT OF PUBLIC HEALTH NURSE

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The Public Health Nurse submits the following report for 1925:

Nursing visits made to adults,			891
Nursing visits made to children,			42
Maternity cases,	13	Surgical cases,	8
Pneumonia,	2	Sciatica,	2
General debility,	7	Tonsilitis,	2
Shock,	3	Grippe,	3
Entiritis,	4	Cancer,	2
Bronchitis,	2	Arthritis,	2
Miscarriage,	2	Asthma,	2
Heart trouble,	2	Colds,	2
Bright's disease,	1	Boils,	2
Indigestion,	4	Fracture,	2
Convulsions,	2		—
Erythema,	1	Total number of cases	70
Patients died,			5
Patients accompanied to doctor,			4
Patients accompanied to hospital,			3
Prenatal visits,			9
Attendance at deliveries,			5
Assistance at operations,			5

Respectfully submitted,

DOROTHY J. SAWYER.

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Annual Report  
of the  
School Committee  
of the  
Town of Merrimac  
For the Year Ending Dec. 31,  
1925

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## ANNUAL REPORT OF THE SCHOOL COMMITTEE

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To the Citizens of Merrimac:

The School Committee respectfully submits this, their 49th annual report.

Immediately after the town meeting in March, and the qualification of Willard T. Kelly, who was re-elected as a member, the committee organized as follows:

HARRY A. PEASE, Chairman.

WILLARD T. KELLY, Purchasing Agent and Secretary.

The committee feel that they can rightly report progress for the year just passed. We believe that the town expects us to furnish first-class education for all the grades, yet to do so on an economical and businesslike basis that will not effect adversely a satisfactory educational result. The co-operation of our fellow townspeople in allowing us to proceed with our plans without undue criticism is deeply appreciated, and we hope to continue to merit their confidence.

The policy of the School Committee is to improve the standard of the schools, and so far as they are able, to employ the best teachers that can be secured for the salaries that they feel justified in paying. There has been a feeling in the committee for some time that our schools were not up to the standard that they should be for a town the size of Merrimac. The salaries paid the teachers here has been low in comparison with those paid in other towns of approximately the same population. The only way to improve the schools seemed to be to secure more efficient teachers, which necessitated the paying of higher salaries. This called for the expenditure of more money than the

usual appropriation would permit.

The matter was brought to the attention of the voters at the last annual town meeting, to find out whether the taxpayers would be satisfied to allow conditions to remain as they were, or whether they wished to increase the appropriation sufficiently to allow the School Committee to employ more efficient teachers.

By a practically unanimous vote it was shown that the sentiment of the voters was in favor of better teachers and better schools.

Accordingly three new teachers have been secured, two as assistants in the High School, and one for the 7th Grade, and these with the three employed last year, Miss Grace R. Jerardi, English teacher in the High School, Miss Wilma Kingsbury, principal of the Center School, and Mr. Frank A. Robinson, principal of the Prospect School, have improved and strengthened the teaching to a remarkable degree.

It was decided at the beginning of the fall term in September to hold two daily sessions in the High School, and this arrangement has worked out well, both for the scholars and the teachers. Mrs. Pearl C. Van Houten, formerly teacher in the Eighth Grade, has been transferred to assistant teacher in the High School. By this change it is possible to have longer recitation periods, and to devote a whole year to the study of History and Civics, instead of a half year as formerly, and to allow the Principal several periods each week, when he will not be hearing recitations, and can thus devote more time to the business of running the schools.

The Eighth Grade, which has formerly been conducted in the High School building, has been transferred to the Prospect school building, and Mr. Frank A. Robinson, former teacher of the Seventh Grade, has been given the Eighth Grade. Miss Rose Schifino, a new teacher, has been given the Seventh Grade. These two grades are both in the same building and Mr. Robinson is the Principal.

This arrangement has proved to be a great improvement over the previous plan.

The matter of free transportation to and from school has, as usual, given the committee much concern and considerable study has been given to this problem. Many people have asked for transportation who are living less than a mile from the school houses. We are required by law to transport only those living over two miles from the schools. The people must realize that we are obliged to draw the line somewhere. Those pupils living at Lake Attitash, in the Bear Hill district and at Birch Meadow and the Highlands are receiving transportation.

Mr. Chas. H. Staples has been employed to transport those scholars who live in Birch Meadow and the Highlands, replacing Mr. Vaughn W. Aiken, who has resigned.

Chief of Police James P. Donahue has been elected truant officer, and is making periodical reports of his activities to the School Committee.

The school buildings and furnishings are in good serviceable shape. The Prospect school building has been painted and shingled and necessary repairs made inside. One room has been furnished with new desks and chairs. All the furniture in the High School building has been thoroughly overhauled and revarnished. The three furnaces in the Center school building have been repaired, and new fire pots have been installed in them and they are now all in excellent condition.

HARRY A. PEASE, Chairman,

F. E. SWEETSIR, M.D.,

WILLARD T. KELLY,

School Committee.

#### SUMMARY OF EXPENSES, 1925

##### General Control

School Committee,	\$ 175.00
School committee expenses,	1.50



## SCHOOL REPORT

Superintendent's salary,	625.00	
Traveling expenses—Census—Attendance officers,	105.80	
	<hr/>	\$ 907.30

## Instruction Costs

Salaries of supervisors,	517.50	
Salaries of High School teachers,	6,008.00	
Salaries of Grade School teachers,	10,073.25	
Books and supplies—High School,	399.81	
Books and supplies—Grade Schools,	741.02	
	<hr/>	\$17,739.58

## Care of Buildings

Salary of janitors,	\$ 970.00	
Fuel,	1,943.69	
Cleaning and supplies,	243.89	
	<hr/>	\$ 3,157.58
Repairs,	1,711.54	
Health,	330.51	
Transportation,	2,704.98	
Tuition,	90.00	
Miscellaneous,	116.83	
New equipment,	638.01	

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\$27,396.33

Total credits paid, 6,839.86

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Balance, \$20,556.47

## RECEIPTS FOR 1925

General school fund Pt. II,	\$3,514.93	
General school fund Pt. I,	2,661.00	
Doris Trickey,	13.75	
Dog tax,	160.85	
Sale of grass,	5.00	
J. W. White,	1.00	
	<hr/>	
Total,	\$6,839.86	



# SCHOOL REPORT

7

Tuition and transportation,

1,188.03

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\$8,027.89

## REPORT OF SUPERINTENDENT

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To the School Committee of Merrimac:  
Gentlemen:

It gives me pleasure to report briefly on the activities of the past year and the present conditions of the schools.

### CHANGE IN ORGANIZATION

The decrease in the size of the second grade made it possible to plan for the central third grade teacher to take care of both divisions of last year's second grade when school should open in September. This left us with a spare room again at the Prospect School. The growth of the High School had reached a point where very crowded conditions would prevail if another large eighth grade were to enter in September. Therefore it seemed best to keep both rooms of the Prospect School open. We put Mr. Robinson there in charge of the seventh and eighth grades with an assistant so that departmental work could be done. Thus we have started what may grow into a Junior High School organization.

Five teachers were assigned to the High School, two to the Prospect, six to the Centre and one to Merrimacport, a total of fourteen full time teachers the same as last year. The following is the present force of teachers:

High School Principal—Mr. Aubrey W. Tabor, mathematics and science.

High School Assistant—Grace R. Jerardi, Latin and French.

High School Assistant—Dorothy Dixon, English.

High School Assistant—Viola P. Evans, Commercial.

High School Assistant—Mrs. Pearl C. Van Houten,

## History.

Junior High—Principal, Frank A. Robinson.

Junior High—Assistant, Rose Schifino.

Centre School—Principal, Grade VI, Mrs. Wilma Kingsbury.

Centre School—Grade V, Sarah B. Titcomb.

Centre School—Grade IV, Mrs. Grace Sawyer.

Centre School—Grade III, Mrs. Ethel Davis.

Centre School—Grade II, Mrs. Clara Twombly.

Centre School—Grade I, Katherine Collins.

Merrimacport—Grades I, II, III, Mrs. Annie Sargent.

Music Teacher—Mrs. Pearl Stevens.

Drawing Teacher—Mary E. Hilton.

As will be seen by this, there has been but three new teachers. Elizabeth M. Strout resigned. Miss Rose Schifino of Avon, a graduate of the four year course at Bridgewater was selected to work with Mr. Robinson in the new organization at the Prospect building in her place. Resignations were received from Miss Alice E. Manning and Miss Gladys H. Bean of the High School. Miss Dorothy Dixon, a graduate of Boston University, was elected English teacher, and Miss Viola P. Evans, a graduate of Salem Normal School in the Four Year Commercial Course, was appointed as the Commercial teacher. Mrs. Pearl Van Houten was transferred from the eighth grade and part time High School work to a full time position there and given the History and Civil Government classes.

Of our teaching force three are college graduates, three graduates of the Four Year Normal School Courses, five are graduates of a two year normal training course, three are High School graduates with long experience and with some training from summer schools for teachers. All seven teachers of the lower grades have had considerable experience. In the Junior and Senior High, Mr. Tabor, Mrs. Van Houten and Mr. Robinson have had long and varied experience. Miss Jerardi started with us last year. Three are without experience. The town probably



has never had a better trained or more faithful group of teachers. In my judgment the morale of the schools has shown marked improvement in the last two years. This change began with having a principal at the Centre School last year and Mr. Robinson as teacher of grade seven. It has continued and increased with the reorganization of the Senior and the new organization of the Junior High this year. Put in another way, it means better discipline, better attendance, better scholarship.

### INCREASE IN MEMBERSHIP

The average membership for the year ending last June was 401. The average membership of Fall Term of four months ending Dec. 23rd, 1925, was 437, a gain of 36. While many children have moved in during the Fall, some have moved away; but we have gained since September rather than losing a little as we have usually done in the past. The attendance has been fairly good for the Fall term; the per cent. was 95.4. For the large classes now enrolled in the Centre Building conditions of heat, light and ventilation are poor.

### THE CHANGE IN SCHOOL HOURS

After a discussion of pros and cons of the two session day over a period of two or three years the committee finally voted to try out the two session day in both the High and Junior High School. The main arguments in favor are the promotion of better health habits in eating and in nervous control, a better opportunity for conferences, for making up studies and for detention of pupils for failure in their lessons, a better opportunity for extra activities of Senior Class, and school in general when both teachers and pupils are not too tired and hungry after school to meet and to plan together for entertainments, dances, clubs, athletics, etc., a better day for those who have transportation on school buses, a better chance to do more



of the school lessons at the school house and hence a better chance for better scholarship and better habits of study.

### THE JUNIOR HIGH SCHOOL

The principal, Mr. Robinson, organized a football team in the Fall which responded very creditably to his coaching and which played some very creditable games.

The work in music has been helped by the use of the piano formerly in the Town Hall, which the pupils earned money enough to put in usable condition.

The Christmas cantata given by this school was a very successful affair reflecting credit upon the teachers and pupils. But best of all, I believe for several years past, we have had nothing like as general interest in the regular school lessons. This means better scholarship and better preparation for High School.

### TEACHERS STUDYING

A copy of Moore's Minimum Essentials of the Course of Study has been placed in the hands of each grade teacher. They are studying this book and using it as a guide and check upon their own class work. As the year progresses they will also each study the work of the grade next above and next below her own so that her own work may fit in with the general plan and purpose of the course of study. A visiting day was held last Spring, and another one this month.

The report of the High School principal is submitted and gives some interesting details of its activities. Your attention is called to the statistical report which gives lists of graduates and honor attendance together with total membership, average membership and percents of attendance in each school for the school year 1924-1925. This table also contains the names of the teachers of each grade.

Respectfully submitted,

HERMAN N. KNOX,  
Supt. of Schools.

## REPORT OF PRINCIPAL OF HIGH SCHOOL

---

Merrimac, Mass., January, 1926.

To Mr. H. N. Knox, Superintendent, and the Members of  
the School Board:

Dear Sir:

My annual report is as follows:

The enrollment of the High School has been constantly increasing since I came here, from 60 to 80-86-87-90 to 106 for this year. The present enrollment is:

	Girls	Boys	Totals
Freshmen,	19	17	36
Sophomores,	18	15	33
Juniors,	8	8	16
Seniors,	12	9	21
	—	—	—
Totals,	57	49	106

The attendance (94.71%) for the Fall term is very much lower than it should be. Six of the 1925 graduates are continuing their education in other institutions.

The school is in Class A, approved by the State Board of Education; and our certificate is accepted by the New England Entrance Certificate Board.

The usual activities have been carried on during the last year. In addition, a debating club has been organized and a Hi-Y Club has been started in the school. This latter is an organization which reveals and develops a high standard of character in our boys. The Senior play, "And Billy Disappeared," is to be presented the latter part of this month; and a Stunt Night Program is to be given later.

The Class of 1925 made to the school a donation of

\$20, which was used toward the purchasing of a set of books for the School Library.

The transferring of the Eighth Grade to the Prospect School and the employing of another full time teacher in the High School has given us much needed room, and put the History curriculum on a much more satisfactory basis. I believe the changing to the two session day has been much better for the student body. It enables the pupils to obtain a hearty noon day meal; a needed relaxation, more exercise and fresh air that renews their interest and attention for the last three periods of the day, which last year had a tendency to drag. The disadvantages it may have for the few are greatly outweighed by the advantages for the majority.

The honor roll for the latest report period includes the following: Every mark 90% or higher: May Hammond, Jean MacDougall, Allen Manning and Robert Dickey. An average of 85% or higher: Andrew Mader, Sherman McCutcheon, Olga Tankins, William Bean, Florence Hargraves, Evelyn Hirst, Marjorie Kidston, Lois Lane, Beatrice Smith, Isabel Wright, Clara Craig, Beatrice England, Doris Ordway, Wilfred Purdy, Louise Tucker, and Dorothy Wright.

I wish to thank the Superintendent and the members of the School Board for their helpful co-operation in carrying on the school work.

Respectfully submitted,

AUBREY W. TABOR,  
Principal of the High School.



## HIGH SCHOOL GRADUATES

## Class of 1925

Frederick Francis Calnan	Alfred Andrew Minahan
Marian Antoinette Dore	Mary Adeline O'Keefe
Merrill Nichols Folansbee	Norman George Paine
Velma Christine Gibbs	George Rundquist Reynolds
Warren Florian Heath	Charles Francis Sande
Evelyn Ethel Kierstead	Muriel Carmen Sylvester
Apphia Pauline Manning	Edith Goldsmith Wood

## GRAMMAR SCHOOL

## Class of 1925

Laurence Calnan	Andrew Mader
Eleanor Merrill Carter	Sherman McCutcheon
Leslie Herbert Carter	Bessie Moore
Claudia Edwina Chard	Lillian Frances Noble
Grace Laura Clark	Joseph O'Keefe
Lillian Margaret Clark	Grace Evelyn Pettigrew
Perry Eugene Clevesy	Edgar Palmer Sargent
Leonard Welch Connor	Lois Evelyn Schultz
Theron Elwin Condon	Ralph Edward Smith
George Henry Davis	Elmer Earl Stewart
Leslie Wallace Dore	Constance Eugena Sylvester
Annah Gertrude Eaton	Olga Tankins
Rosamond Marie Foster	Ruth Alice Heath
Ralph Wilfred Gibbs	George Raymond Hoyt
Frank Russell Haskell	Martha Virginia Kinney
Dorothy Gladys Laskey	Mura A. Trenholm
Ruth Marie Liberty	Henry Blaisdell Whitcomb
Catherine Louise Little	Marjorie Alice Williams



## HONOR ATTENDANCE

Pupils not absent from September, 1924 to June, 1925

## High School—Merrimac

Harold Clark	Evelyn Kierstead
Marguerite Deminie	Albert Messier
May Hammond	Doris Ordway
Warren Heath	Marjorie Sargent

Ellsworth Tucker

## Grade 8

Grace Clark	Ruth Heath
Anna Eaton	Lois Schultz

## Grade 7

Arthur E. Carroll	Elizabeth A. Merrill
Laurence Colman	Cecile M. L. Roberge
Grace Chaput	Raymond Sawyer
Bessie E. Dow	May Shackleton
Mary Antonia Godin	Lorin Sheldon
Donna E. Hall	Loyd R. Stanley

## Grade 6

Evelyn H. Beloff	Pearl Morgan
Thelma Dimack	Albert Quinney
Frances Gilmore	Paul R. Schultz

## Grade 5

Charlotte Franklin

## Grade 4

Jenny Joudrey

## Grade 3

Edward Stanley	Ida Thornton
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## Grade 2

Gladys McGregor

## Port School

Lorin Clark	Sylva Clark
	Phyllis Harvey

**ATTENDANCE DATA—SCHOOL YEAR 1924-1925**

School	Total Membership	Average Membership	Per cent. of Attendance	Teachers
High	91	84.9	94.1	Aubrey W. Tabor, Prin. Alice E. Manning Gladys H. Bean Grace R. Jerardi
Grade VIII	39	38.2	92.9	Pearl C. Van Houten
Grade VII	44	42.1	94.8	Rachel M. Rolfe Frank A. Robinson
Grade VI	44	42.2	96.2	Wilma B. Kingsbury
Grade V	41	36.1	92.8	Sarah B. Titcomb
Grade IV	39	32.4	92.9	Grace E. Sawyer
Grade III	33	28.1	94.1	Ethel E. Davis
Grade II	30	24.4	92.4	Clara A. Twombly
Grade I	41	36.1	91.1	Katherine Collins
Port	25	20.8	96.0	Annie M. Sargent
	<hr/> 449	<hr/> 400.7	<hr/> 93.6	

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Selectmen and Overseers of Poor.....	11
State Auditor .....	29
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Town Clerk.....	90
Town Treasurer.....	46
Trustees Kimball Park.....	80
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